

Annual Budget of Kareeberg Municipality

**2013/14 to 2015/16
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

- Provide a continuous and constant service
- Provide a better level of service for our basket of services
- Provide value for money that will be maintained by the municipality
- Improve existing infrastructure and create new opportunities for all



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Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MBRR	Municipal Budget and Reporting Regulation
MFMA	Municipal Financial Management Act programme
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
NT	National Treasury
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
RDP	Reconstruction and Development Programme
SALGA	South African Local Government Association
SAPS	South African Police Service
SCMP	Supply Chain Management Policy
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Introduction

- a Kareeberg Municipality is situated in the western side of the Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the second smallest.

The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

The landscape is typical Karoo with an annual average rainfall of 260mm and an annual evaporation of 230mm. There are no constant rivers running through the municipal area and all towns are dependent on ground water.

Local economic opportunities are sadly lacking in the municipal area with the declining economy being largely based on sheep farming. With a registered indigent rate of approximately 61%, most of the residents rely heavily on the provision of free basic services.

Population growth has been negative by $\pm 4\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 1 158 households (population 4 168), are resident in the rural areas whilst 2 064 (population 7 504) resides in the urban areas.

- b Kareeberg Municipality has an ongoing consultative process whereby any stakeholder in the municipality can give input for the budgetary process. The municipality has an open door policy so that the Mayor's office, as well as senior management, are available at any time. After each bi-monthly council meeting a community meeting is held where feedback is given by council as well as where inputs by the community are noted. A monthly newsletter, "Die Korbeeltjie", is delivered to each household free of charge wherein the Mayor gives feedback on council activities and asks for inputs on any matter for better service delivery. Advertisements for inputs during the revision of the IDP as well as the budget process were placed in the local newspaper. No inputs were received.
- c This year's Medium Term Revenue and Expenditure Framework is informed by the municipality's vision of affordable and sustainable service delivery. This budget has been prepared in line with the requirements as set out in Circulars 51, 54, 55, 58, 59, 66 and 67 of National Treasury and complies with the Municipal Budget and Reporting Regulations.
- d Although the municipality will make every effort to collect all revenue due, so that service delivery will not be hampered in any way, the following challenges causes concern:
- Aging and poorly maintained water, roads and electricity infrastructure;
 - The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents.
 - Wage increases for municipal staff that continue to exceed consumer inflation

Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity.

Part 1 – Annual Budget

1.1 Mayor's Report

1.2 Council Resolutions

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The main challenges experienced during the compilation of the 2013 - 2014 MTREF can be summarised as follows:

The ongoing difficulties in the national and local economy;

Aging and poorly maintained water, roads and electricity infrastructure;

The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;

Wage increases for municipal staff that continue to exceed consumer inflation;

Availability of affordable capital

The following budget principles and guidelines directly informed the compilation of the 2013 - 2014 MTREF:

The 2012/13 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2013/14 annual budget;

Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;

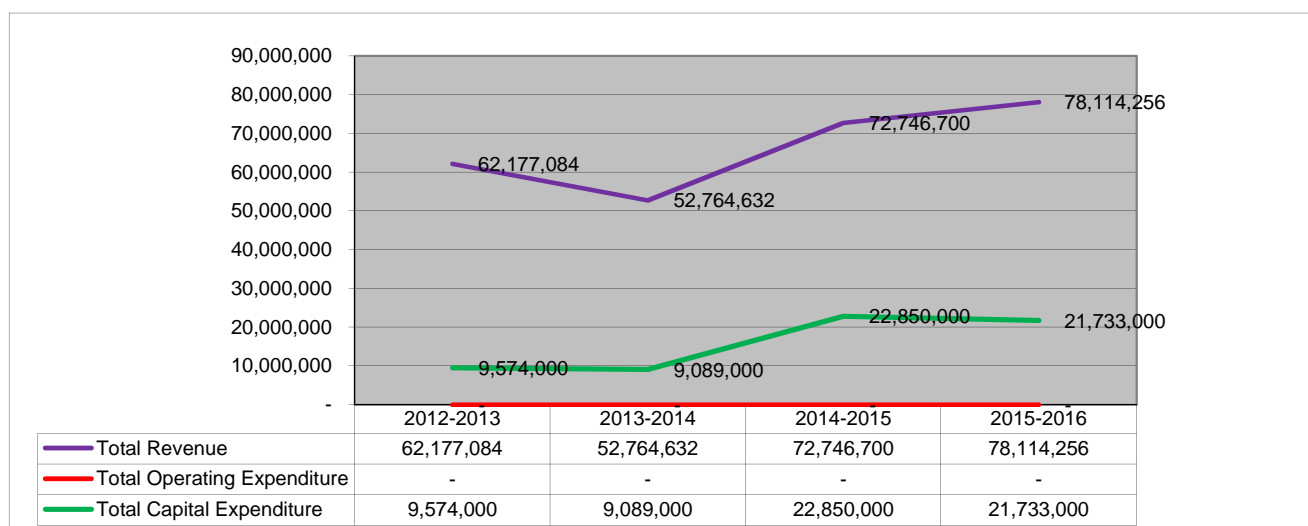
Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Municipal Finance Management Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2013/14 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2013/14 MTREF

Description	Adjusted Budget 2012/13	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Revenue	62,177,084	52,764,632	72,746,700	78,114,256
Total Operating Expenditure	53,903,084	45,475,632	49,896,699	56,381,256
Surplus/(Deficit for the year	8,274,000	7,289,000	22,850,000	21,733,000
Total Capital Expenditure	9,574,000	9,089,000	22,850,000	21,733,000



Total revenue has decreased by 15.14 per cent or R9.412 million for the 2013/14 financial year when compared to the 2012/13 Adjustments Budget. Grant revenue received from Government departments caused the adjustment to the 2012/13 budget. For the two outer years, revenue will increase by 37.87 and 7.38 per cent respectively, equating to a total revenue growth of R 25.3 million over the MTREF when compared to the 2012/13 financial year.

The erratic movement is due to changes in municipal infrastructure allocations. Regional Bulk Infrastructure Grant allocated for 2014/15 (R 15mil) and 2015/16 (R 13.7mil) causes revenue to rocket upwards. Operational revenue increases by R 3.8mil over the MTREF.

Total operating expenditure for the 2013/14 financial year has been appropriated at R45.47 million and translates into a budgeted loss of R1,8 million. Operational expenditure grows by 10.91 per cent from the original 2012/13 budget and by 9.72 and 13.0 per cent for each of the respective outer years of the MTREF. Expenditure increases by R 2.5million over the MTRF. The value of the assets are already appropriated to the accumulated Surplus.

The deficit for the MTREF is caused by depreciation for assets purchased from Government Grants. It would increase expenditure with 3.96%. Although it is understood that depreciation should be budgeted for, it is also true that the burden on the consumer will increase beyond affordability.

The capital budget constitutes the Municipal Infrastructure Grant allocated in the Division of Revenue Bill and the projects align with the Integrated Development Plan.

1.4 Operating Revenue Framework

For Kareeberg Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with maintenance backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macro-economic policy;

- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);

- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- The municipality's Property Rates By-law approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);

- The municipality's Indigent Policy and rendering of free basic services; and

- Tariff policies of the municipality

The following table is a summary of the 2013/14 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source										
Property rates	3,892,838	3,908,466	3,878,347	4,526,502	4,526,502	4,318,455	4,318,455	5,431,632	6,488,028	6,622,569
Property rates - penalties & collection charges	204,870	248,377	199,288	190,000	190,000	187,205	187,205	190,000	199,500	209,475
Service charges - electricity revenue	4,466,913	5,514,194	6,631,019	7,240,297	7,240,297	6,921,331	6,921,331	8,147,236	9,255,214	12,321,447
Service charges - water revenue	2,974,678	3,100,112	3,386,633	3,554,778	3,554,778	3,608,560	3,608,560	3,767,354	4,481,248	4,669,937
Service charges - sanitation revenue	1,847,552	1,924,834	2,058,501	2,289,697	2,289,697	2,225,796	2,225,796	2,382,660	2,597,987	2,613,668
Service charges - refuse revenue	2,470,537	2,584,520	2,780,237	3,048,829	3,048,829	2,922,354	2,922,354	3,081,769	3,589,479	3,637,790
Service charges - other										
Rental of facilities and equipment	446,335	448,165	522,383	410,674	410,674	423,912	423,912	410,674	431,133	452,689
Interest earned - external investments	1,743,469	1,115,642	928,766	1,297,000	1,297,000	1,506,849	1,506,849	1,297,000	1,361,850	1,429,943
Interest earned - outstanding debtors	4,713	4,009	7,756	3,300	3,300	3,383	3,383	3,300	3,465	3,638
Dividends received										
Fines	19,189	19,652	22,806	12,230	12,230	5,633	5,633	12,230	12,842	13,484
Licences and permits	17,837	14,737	11,202	7,420	7,420	5,624	5,624	7,420	7,791	8,181
Agency services	96,122	105,017	119,540	97,000	97,000	134,343	134,343	97,000	101,850	106,943
Transfers recognised - operational	12,597,889	20,822,137	18,771,962	15,906,000	27,306,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000
Other revenue	943,917	2,090,156	1,903,536	1,119,357	2,619,357	2,882,484	2,882,484	1,119,357	2,786,313	2,678,492
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	31,726,860	41,900,019	41,221,976	39,703,084	52,603,084	52,451,928	52,451,928	43,675,632	49,896,700	56,381,256

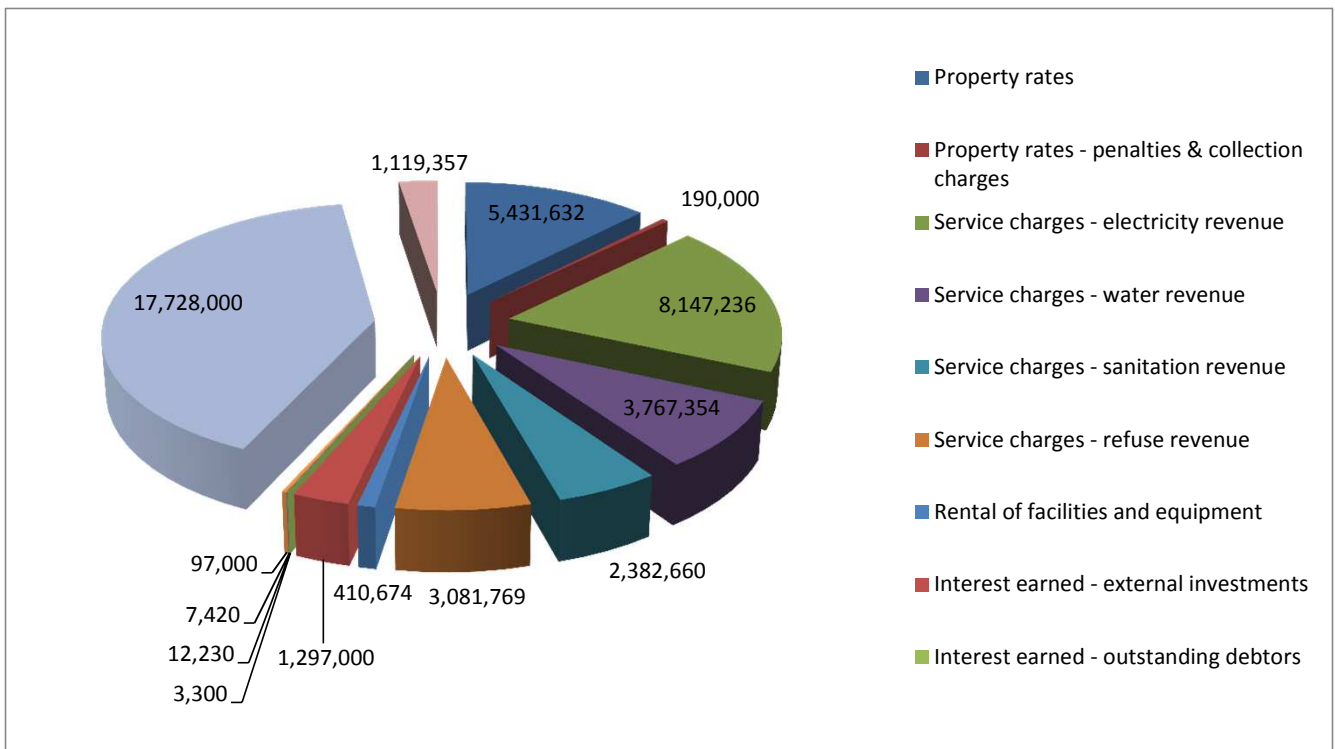


Table 3 Percentage growth in revenue by main revenue source

R	Description	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework					
		Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
	Property rates	4,526,502	17.00%	5,431,632	20.00%	6,488,028	19.00%	6,622,569	2.00%
	Property rates - penalties & collection charges	190,000	-5.00%	190,000	0.00%	199,500	5.00%	209,475	5.00%
	Service charges - electricity revenue	7,240,297	9.00%	8,147,236	13.00%	9,255,214	14.00%	12,321,447	33.00%
	Service charges - water revenue	3,554,778	5.00%	3,767,354	6.00%	4,481,248	19.00%	4,669,937	4.00%
	Service charges - sanitation revenue	2,289,697	11.00%	2,382,660	4.00%	2,597,987	9.00%	2,613,668	1.00%
	Service charges - refuse revenue	3,048,829	10.00%	3,081,769	1.00%	3,589,479	16.00%	3,637,790	1.00%
	Service charges - other	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	410,674	-21.00%	410,674	0.00%	431,133	5.00%	452,689	5.00%
	Interest earned - external investments	1,297,000	40.00%	1,297,000	0.00%	1,361,850	5.00%	1,429,943	5.00%
	Interest earned - outstanding debtors	3,300	-57.00%	3,300	0.00%	3,465	5.00%	3,638	5.00%
	Dividends received	-	-	-	-	-	-	-	-
	Fines	12,230	-46.00%	12,230	0.00%	12,842	5.00%	13,484	5.00%
	Licences and permits	7,420	-34.00%	7,420	0.00%	7,791	5.00%	8,181	5.00%
	Agency services	97,000	-19.00%	97,000	0.00%	101,850	5.00%	106,943	5.00%
	Transfers recognised - operational	27,306,000	45.00%	17,728,000	-35.00%	18,580,000	5.00%	21,613,000	16.00%
	Other revenue	2,619,357	38.00%	1,119,357	-57.00%	2,786,313	149.00%	2,678,492	-4.00%
	Gains on disposal of PPE	-	-	-	-	-	-	-	-
	Total Revenue (excluding capital transfers and contributions)	52,603,084		43,675,632		49,896,700		56,381,256	
	Total Revenue from rates and service charges	20,660,103	39.28%	22,810,651	52.23%	26,411,956	52.93%	29,865,411	52.97%

Revenue generated from rates and services charges form a significant percentage of the revenue basket for the municipality. Rates and service charge revenues comprise more than half of the total revenue mix. In the 2012/13 financial year, revenue from rates and services charges totalled R20.6 million. This increases to R22.8 million, R26.4 million and R29.8 million in the respective financial years of the MTREF. This growth can be mainly attributed to the increased share that the sale of electricity contributes to the total revenue mix, which in turn is due to rapid increases in the Eskom tariffs for bulk electricity. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the municipality. Details in this regard are contained in MBRR SA1 (see pages 89 and 90).

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Operating grants and transfers total R27.3 million in the 2012/13 financial year. Operating grants constitute 40.59%, 37.24% and 38.33% of the MTREF, starting with the 2013-2014 budget. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	RECEIPTS:									
	Operating Transfers and Grants									
	National Government:	9,277,967	11,450,480	13,116,000	15,241,000	15,241,000	15,241,000	16,808,000	17,803,000	20,836,000
	Equitable Share	7,227,967	9,050,480	10,466,000	11,941,000	11,941,000	11,941,000	13,268,000	15,069,000	17,919,000
	Finance Management	750,000	1,200,000	1,450,000	1,500,000	1,500,000	1,500,000	1,650,000	1,800,000	1,950,000
	Municipal Systems Improvement	1,300,000	1,200,000	1,200,000	800,000	800,000	800,000	890,000	934,000	967,000
	Public Works				1,000,000	1,000,000	1,000,000	1,000,000		
	Provincial Government:	540,022	3,657,344	7,797,445	665,000	12,065,000	12,065,000	920,000	777,000	777,000
	Sports and Recreation	334,000	340,000	501,000	665,000	665,000	665,000	720,000	777,000	777,000
	Kreeberg festival	11,989	200,000					100,000		
	Housing		2,541,551	2,381,969						
	Sports and Recreation			3,755,965						
	Job creation		325,000	325,000						
	Water affairs	165,000	89,120							
	Housing B. Agterdam		61,673							
	Vanwyksvlei water assistance			639,879						
	Youth Development			93,632						
	Water Service Plan	14,033								
	Economic affairs	15,000	100,000	100,000				100,000		
	Housing					2,500,000	2,500,000			
	EPWP					8,000,000	8,000,000			
	Dept. of Water affairs					400,000	400,000			
	Municipal Drought Relief					500,000	500,000			
	Other grant providers:	45,375	57,455	-	-	-	-	-	-	-
	Open Africa		57,455							
	Development Bank	45,375								
	Total Operating Transfers and Grants	9,863,364	15,165,279	20,913,445	15,906,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity and water, petrol, diesel, chemicals, cement etc.

The tariff setting process relating to service charges is set out as follows.

Property Rates

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).
- The rating of agricultural properties have been phased in. The ratio for these properties have been set at 1 : 0.066.

The second valuation roll will be implemented from 1 July 2013. An increase of 15% is expected in the valuation.

To soften the increase for other services, property rates have increased by 10%

- Council affords agriculture a further rebate for the following criteria:

- 5% if no municipal road borders the property;
- 5% if no sewerage is connected to the property
- 5% if the municipality does not supply electricity to the property
- 5% if the municipality does not supply water to the property
- 5% if the municipality does not supply refuse removal to the property
- 5% if the owner contributes substantially to job creation
- 5% if the owner supplies acceptable standard of water services to the farm workers

- 100 per cent rebate will be granted to registered indigents in terms of the Indigent Policy;

- The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as official places of worship, registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport as well as for State infrastructure.

The categories of rate-able properties for purposes of levying rates and the proposed rates for the 2013/14 financial year is contained below:

Table 5 Comparison of proposed rates to be levied for the 2013/14 financial year

Category	Current tariff (1 July 2012) c	Proposed tariff (1 July 2013) c	% increase
Residential properties	1.760	1.936	10.00
Business & Commercial	1.760	1.936	10.00
Industrial	1.760	1.936	10.00
State owned properties	3.520	3.872	10.00
Agricultural	0.116	0.128	10.34
Municipal rateable	0.968	1.065	10.02
Public Service Infrastructure	0.440	0.484	10.00
Places of Worship	1.760	1.936	10.00
Public benefit organisation properties	1.760	1.936	10.00

Sale of Water and Impact of Tariff Increases

Table 6 Proposed Water Tariffs

Category	Current tariff (1 July 2012) Rand	Proposed tariff (1 July 2013) Rand	% increase
Basic charge	110.38	119.21	8.00
Tariff per kiloliter			
0 to 6 kℓ	0.99	1.07	8.08
7 to 20 kℓ	1.19	1.29	8.40
21 to 50 kℓ	2.81	3.03	7.83
51 kℓ +	5.10	5.51	8.04

Registered indigents will be awarded one basic levy as well as 10kℓ water consumption per month.

Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. An 12 per cent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2013. Considering the Eskom increases, the consumer tariff had to be increased by 8 per cent to offset the additional bulk purchase cost from 1 July 2013. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2011. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor). National Treasury has however postponed the tariff structure. This afforded the municipality sufficient time to gather enough statistics for implementation by 1 July 2012. However, to retain a fixed amount of income, council decided to maintain a basic charge for users of conventional meters.

Table 7 Proposed Electricity Tariffs

Category	Current tariff (1 July 2012) Rand	Proposed tariff (1 July 2013) Rand	% increase
Basic charge	95.00	102.60	8.00
Tariff - conventional			
0 - 50kWh	0.61	0.66	8.20
51 - 350kWh	0.77	0.83	7.79
351 - 600kWh	1.04	1.12	7.69
>600kWh	1.24	1.34	8.06
Commercial >2 000kWh	0.80	0.86	7.50
Tariff - prepaid			
0 - 50kWh	0.66	0.71	7.58
51 - 350kWh	0.82	0.89	8.54
351 - 600kWh	1.09	1.18	8.26
>600kWh	1.29	1.39	7.75

Residential households will now pay a basic charge of R 102.60 per month.

Commercial users will pay a basic charge of R 540.00 per month.

Registered indigents will again be granted 50 kWh per month free of charge.

Sanitation and Impact of Tariff Increases

Table 8 Comparison between current sanitation charges and increases

Category	Current tariff (1 July 2012) Rand	Proposed tariff (1 July 2013) Rand	% increase
Nightsoil joint septic tanks Vosburg	95.35	102.97	7.99
Sewerage waterborne Carnarvon	182.80	197.42	8.00
Sewerage domestic	133.78	144.48	8.00
Sewerage government	197.12	212.89	8.00

Free sanitation will be applicable to registered indigents

Table 9 Waste Removal and Impact of Tariff Increases

Category	Current tariff (1 July 2012) Rand	Proposed tariff (1 July 2013) Rand	% increase
Refuse removal One removal per week plus 26 refuse bags per quarter	118.12	127.57	8.00
Garden waste removal	161.34	174.25	8.00

Free refuse removal will be applicable to registered indigents

Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services. Indigent users are only responsible for over use of electricity and water.

MBRR Table SA14 – Household bills

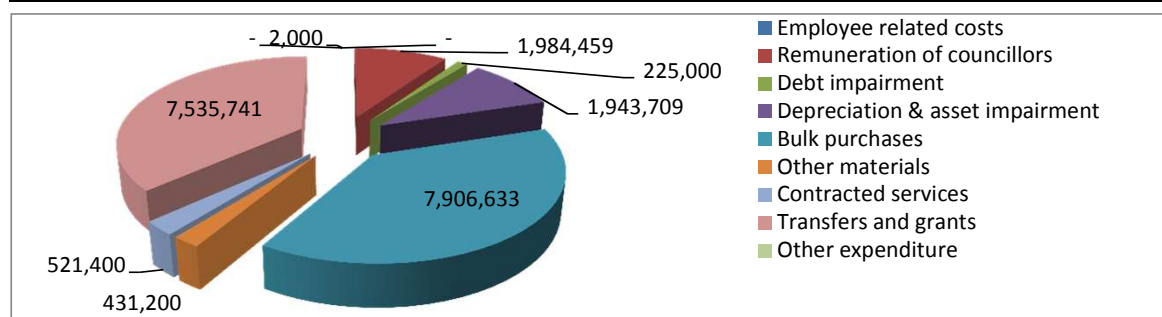
Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	913.33	913.33	913.33	1,004.67	1,004.67	1,004.67	10.0%	1,105.13	1,270.90	1,334.45
Electricity : Basic levy	80.06	94.47	113.36	95.00	95.00	95.00	8.0%	102.60	113.89	123.00
Electricity : Consumption	580.00	680.00	820.00	1,017.50	1,017.50	1,017.50	7.9%	1,098.00	1,207.80	1,304.42
Water: Basic levy	93.56	98.24	104.13	110.38	110.38	110.38	8.0%	119.21	137.09	143.94
Water: Consumption	42.98	45.12	47.76	50.70	50.70	50.70	8.0%	54.78	62.90	65.94
Sanitation	113.40	119.07	126.21	133.78	133.78	133.78	8.0%	144.48	166.15	174.46
Refuse removal	100.11	105.12	111.43	118.12	118.12	118.12	8.0%	127.57	146.71	154.05
Other										
sub-total	1,923.44	2,055.35	2,236.22	2,530.15	2,530.15	2,530.15	8.8%	2,751.77	3,105.44	3,300.26
VAT on Services	141.42	159.88	185.20	213.57	213.57	213.57	7.9%	230.53	256.84	275.21
Total large household bill:	2,064.86	2,215.23	2,421.42	2,743.72	2,743.72	2,743.72	8.7%	2,982.30	3,362.28	3,575.47
% increase/-decrease		7.3%	9.3%	13.3%	-	-		8.7%	12.7%	6.3%
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	646.67	646.67	646.67	711.33	711.33	711.33	10.0%	782.47	899.84	944.83
Electricity : Basic levy	80.06	94.47	113.36	95.00	95.00	95.00	8.0%	102.60	113.89	123.00
Electricity : Consumption	290.00	340.00	410.00	444.50	444.50	444.50	7.8%	479.00	526.90	569.05
Water: Basic levy	93.56	98.24	104.13	110.38	110.38	110.38	8.0%	119.21	137.09	143.94
Water: Consumption	31.08	32.62	34.51	36.65	36.65	36.65	8.1%	39.63	45.50	47.69
Sanitation	113.40	119.07	126.21	133.78	133.78	133.78	8.0%	144.48	166.15	174.46
Refuse removal	100.11	105.12	111.43	118.12	118.12	118.12	8.0%	127.57	146.71	154.05
Other										
sub-total	1,354.88	1,436.19	1,546.31	1,649.76	1,649.76	1,649.76	8.8%	1,794.96	2,036.08	2,157.02
VAT on Services	99.15	110.53	125.95	131.38	131.38	131.38	7.9%	141.75	159.07	169.71
Total small household bill:	1,454.03	1,546.72	1,672.26	1,781.14	1,781.14	1,781.14	8.7%	1,936.71	2,195.15	2,326.73
% increase/-decrease		6.4%	8.1%	6.5%	-	-		8.7%	13.3%	6.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates										
Electricity : Basic levy										
Electricity : Consumption	174.00	204.00	246.00	206.00	206.00	206.00	7.8%	222.00	244.20	263.74
Water: Basic levy										
Water: Consumption	14.14	14.84	15.68	16.66	16.66	16.66	8.4%	18.06	20.72	21.70
Sanitation										
Refuse removal										
Other										
sub-total	188.14	218.84	261.68	222.66	222.66	222.66	7.8%	240.06	264.92	285.44
VAT on Services	26.34	30.64	36.64	31.17	31.17	31.17	#NAME?	33.61	37.09	39.96
Total small household bill:	214.48	249.48	298.32	253.83	253.83	253.83	7.8%	273.67	302.01	325.40
% increase/-decrease		16.3%	19.6%	(14.9%)	-	-		7.8%	10.4%	7.7%

1.5 Operating Expenditure Framework

The following table is a high level summary of the 2013/14 budget and MTREF (classified per main type of operating expenditure):

Table 10 Summary of operating expenditure by standard classification item

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure By Type										
Employee related costs	10,275,266	10,521,713	11,014,436	11,448,959	12,198,959	12,198,959	12,198,959	14,185,173	15,237,418	16,396,608
Remuneration of councillors	1,273,038	1,597,732	1,687,659	1,880,988	1,880,988	1,783,060	1,783,060	1,984,459	2,094,047	2,210,152
Debt impairment	894,743	167,488	-	225,000	225,000	225,000	225,000	225,000	236,250	248,063
Depreciation & asset impairment	2,231,098	2,763,060	2,920,111	3,135,177	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431
Finance charges	382,245	734,206	826,755	531,013	531,013	531,013	531,013	531,013	587,763	1,646,539
Bulk purchases	3,690,256	4,806,898	6,283,489	7,000,035	7,250,035	7,250,035	7,250,035	7,906,633	9,048,258	11,464,059
Other materials	309,268	514,057	523,496	379,200	417,200	367,293	367,293	431,200	452,911	671,933
Contracted services	144,206	231,847	191,862	428,479	478,479	559,505	559,505	521,400	551,680	587,636
Transfers and grants	5,733,259	6,888,136	7,436,334	7,168,903	7,168,903	7,168,903	7,168,903	7,535,741	9,251,939	9,519,108
Other expenditure	9,744,768	12,576,701	12,328,626	8,803,330	20,615,330	21,025,016	21,025,016	10,209,304	9,713,141	10,369,521
Loss on disposal of PPE	3,100	15,944	5,700	2,000	2,000	2,000	2,000	2,000	2,100	2,205
Total Expenditure	34,681,247	40,817,782	43,218,469	41,003,084	53,903,084	54,245,962	54,245,962	45,475,632	49,896,699	56,381,256



The budgeted allocation for employee related costs for the 2013/14 financial year totals R14.1 million, which equals 31.19 per cent (29.15 in 2012/13) of the total operating expenditure. The second year of the salary and wage agreement will be implemented 1 July 2013. A 7 per cent increase for the outer years were budgeted for.

The wage curve agreement has been implemented, which resulted in an increase of 16.28 per cent in employee related costs.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget. An increase of 5 per cent is budgeted for.

The provision of debt impairment was determined based on an annual collection rate of 90 per cent and the fact that indigents are subsidised fully. A payment rate of more than 100 per cent is expected, therefore the low provision for the MTREF.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R1.9 million for the 2013/14 financial year and equates to 4.2 per cent of the total operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other materials as well as contracted services comprises the cost of repairs and maintenance. Although this strategic imperative remains a priority with council, cash flow constraints hamper proper repairs and maintenance. National Treasury requires that repairs and maintenance should not be less than 8 per cent of the write down value of existing property plant and equipment. The municipality's figure is only 1.00 per cent. The assurance is given that repairs and maintenance will be done as needed.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 6.82 per cent for 2013/14.

Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy. The registration of indigents are reviewed quarterly. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in MBRR A10 (Basic Service Delivery Measurement) on pages 29 and 30.

The cost of the social package of the registered indigent households is financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Capital expenditure

Table 11 2013/14 Medium-term capital budget per vote

R	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
BUDGET AND TREASURY OFFICE							5,033,000	23.16%
COMMUNITY AND SOCIAL SERVICES			400,000	4.40%			1,000,000	4.60%
SPORT AND RECREATION			4,500,000	49.51%				
SOLID WASTE MANAGEMENT					7,850,000	34.35%	500,000	2.30%
WASTE WATER MANAGEMENT								
ROAD TRANSPORT	8,474,000	88.51%	4,189,000	46.09%			300,000	1.38%
WATER					15,000,000	65.65%	14,700,000	67.64%
ELECTRICITY	1,100,000	11.49%					200,000	0.92%
Total Capital Budget	9,574,000	100%	9,089,000	100%	22,850,000	100%	21,733,000	100%

Upgrading of sports facilities in Carnarvon will be priority during 2013/14 budget. The rest of the budget will be utilised for upgrading of streets and establishment of new cemeteries in Vanwyksvlei and Vosburg. This will also be the only new capital for the year. Connecting water to Vanwyksvlei will be a new capital project implemented over two years. It will be funded through Regional Bulk Infrastructure Grant and will amount to R 29.7 million.

Further detail relating to asset classes and proposed capital expenditure is contained in MBRR A9 (Asset Management) on pages 27 and 28. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c and d provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

Furthermore MBRR Table SA36 contains a detailed breakdown of the capital budget per project over the medium-term.

1.7 Annual Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2013/14 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes.

MBRR Table A1 - Budget Summary

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Financial Performance											
	Property rates	4,097,709	4,156,843	4,077,635	4,716,502	4,716,502	4,505,660	4,505,660	5,621,632	6,687,528	6,832,044
	Service charges	11,759,680	13,123,660	14,856,390	16,133,601	16,133,601	15,678,041	15,678,041	17,379,019	19,923,928	23,242,842
	Investment revenue	1,743,469	1,115,642	928,766	1,297,000	1,297,000	1,506,849	1,506,849	1,297,000	1,361,850	1,429,943
	Transfers recognised - operational	12,597,889	20,822,137	18,771,962	15,906,000	27,306,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000
	Other own revenue	1,528,113	2,681,736	2,587,223	1,649,981	3,149,981	3,455,379	3,455,379	1,649,981	3,343,394	3,263,427
	Total Revenue (excluding capital transfers and contributions)	31,726,860	41,900,019	41,221,976	39,703,084	52,603,084	52,451,928	52,451,928	43,675,632	49,896,700	56,381,256
	Employee costs	10,275,266	10,521,713	11,014,436	11,448,959	12,198,959	12,198,959	12,198,959	14,185,173	15,237,418	16,396,608
	Remuneration of councillors	1,273,038	1,597,732	1,687,659	1,880,988	1,880,988	1,783,060	1,783,060	1,984,459	2,094,047	2,210,152
	Depreciation & asset impairment	2,231,098	2,763,060	2,920,111	3,135,177	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431
	Finance charges	382,245	734,206	826,755	531,013	531,013	531,013	531,013	531,013	587,763	1,646,539
	Materials and bulk purchases	3,999,524	5,320,954	6,806,985	7,379,235	7,667,235	7,617,328	7,617,328	8,337,833	9,501,169	12,135,992
	Transfers and grants	5,733,259	6,888,136	7,436,334	7,168,903	7,168,903	7,168,903	7,168,903	7,535,741	9,251,939	9,519,108
	Other expenditure	10,786,817	12,991,980	12,526,189	9,458,809	21,320,809	21,811,522	21,811,522	10,957,704	10,503,171	11,207,425
	Total Expenditure	34,681,247	40,817,782	43,218,469	41,003,084	53,903,084	54,245,962	54,245,962	45,475,632	49,896,699	56,381,256
	Surplus/(Deficit)	(2,954,387)	1,082,237	(1,996,493)	(1,300,000)	(1,300,000)	(1,794,035)	(1,794,035)	(1,800,000)	0	0
	Transfers recognised - capital	5,205,223	8,770,143	10,088,203	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	7,289,000	22,850,000	21,733,000
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) for the year	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	7,289,000	22,850,000	21,733,000
Capital expenditure & funds sources											
	Capital expenditure	5,251,652	12,633,479	10,251,560	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Transfers recognised - capital	5,202,222	12,592,687	10,088,203	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Public contributions & donations	-	-	121,297	-	-	-	-	-	-	-
	Borrowing	-	-	-	-	-	-	-	-	-	-
	Internally generated funds	49,430	40,792	42,060	-	-	-	-	-	-	-
	Total sources of capital funds	5,251,652	12,633,479	10,251,560	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Financial position											
	Total current assets	31,451,104	23,535,263	23,609,520	27,133,131	27,133,131	26,639,097	26,639,097	27,117,289	30,333,648	34,129,023
	Total non current assets	81,707,636	93,336,970	100,677,314	102,679,365	102,679,365	102,679,365	102,679,365	109,689,817	129,872,477	148,331,001
	Total current liabilities	15,520,258	5,986,379	4,561,507	2,816,192	2,816,192	2,816,192	2,816,192	5,041,341	6,603,633	6,678,125
	Total non current liabilities	4,673,239	12,156,728	12,904,490	6,953,873	6,953,873	6,953,873	6,953,873	13,498,884	14,152,717	14,871,933
	Community wealth/Equity	92,965,243	98,729,127	106,820,837	120,042,431	120,042,431	119,548,397	119,548,397	118,266,881	139,449,775	160,909,966
Cash flows											
	Net cash from (used) operating	(538,529)	4,487,192	10,552,104	10,608,431	10,608,431	10,608,431	10,608,431	7,357,773	23,317,101	22,578,682
	Net cash from (used) investing	(5,249,845)	(12,611,314)	(10,121,571)	(9,567,367)	(9,567,367)	(9,567,367)	(9,567,367)	(9,079,955)	(22,840,955)	(21,723,955)
	Net cash from (used) financing	(62,168)	19,210	24,370	29,000	29,000	29,000	29,000	29,000	29,000	29,000
	Cash/cash equivalents at the year end	29,252,274	21,147,362	21,602,265	22,672,329	22,672,329	22,672,329	22,672,329	20,979,147	21,484,293	22,368,020
Cash backing/surplus reconciliation											
	Cash and investments available	29,252,274	21,147,362	21,602,265	23,166,364	23,166,364	22,672,330	22,672,330	20,979,147	21,484,293	22,368,019
	Application of cash and investments	23,529,127	14,734,838	12,066,937	8,665,782	8,649,782	8,653,782	8,653,782	10,584,203	9,656,495	7,041,987
	Balance - surplus (shortfall)	5,723,148	6,412,524	9,535,328	14,500,582	14,516,582	14,018,548	14,018,548	10,394,944	11,827,798	15,326,033
Asset management											
	Asset register summary (WDV)	81,641,265	93,275,001	100,620,311	102,631,401	102,631,401	102,631,401	102,631,401	109,650,898	129,842,603	148,310,172
	Depreciation & asset impairment	2,231,098	2,763,060	2,920,111	3,135,177	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431
	Renewal of Existing Assets	4,529,853	12,413,318	9,879,500	9,574,000	8,474,000	8,474,000	8,474,000	9,089,000	7,850,000	5,800,000
	Repairs and Maintenance	453,474	745,904	715,358	807,679	895,679	926,798	926,798	952,600	1,004,591	1,259,569
Free services											
	Cost of Free Basic Services provided	3,408,979	4,628,951	4,867,044	5,416,494	4,867,044	4,867,044	4,867,044	5,810,448	6,561,471	7,330,092
	Revenue cost of free services provided	4,999,904	5,383,500	6,015,629	6,741,240	6,741,240	6,741,240	6,741,240	8,746,217	10,148,565	10,687,835
Households below minimum service level											
	Water:	-	-	-	-	-	-	-	-	-	-
	Sanitation/sew erage:	735	70	70	70	70	70	70	160	160	160
	Energy:	326	326	326	326	326	326	326	1,228	1,228	1,228
	Refuse:	-	-	-	-	-	-	-	1,158	1,158	1,158

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is negative over the MTREF due to depreciation of assets from Government Grants not being provided for as cash
 - b. Capital expenditure is balanced by capital funding sources, of which
Transfers recognised is reflected on the Financial Performance Budget;
4. The Cash backing/surplus reconciliation shows that the municipality anticipates cash backing to be adequate over the MTREF
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase.
6. Census 2011 figures include households from rural farm areas where the municipality has no jurisdiction.

MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard									
<i>Governance and administration</i>	24,124,118	36,506,181	35,404,032	32,135,599	45,035,599	45,325,566	34,377,729	51,813,428	53,860,484
Executive and council	18,488,156	29,027,036	27,284,658	22,923,669	35,823,669	36,027,193	23,527,507	38,299,394	37,750,536
Budget and treasury office	5,635,963	7,479,145	8,119,374	9,211,930	9,211,930	9,298,373	10,850,222	13,514,034	16,109,948
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	60,295	52,741	63,541	25,255	25,255	37,384	25,255	26,593	27,977
Community and social services	6,769	7,297	11,121	6,650	6,650	7,978	6,650	6,983	7,332
Sport and recreation	52,436	44,464	48,910	17,900	17,900	26,066	17,900	18,870	19,868
Public safety	1,090	780	3,510	705	705	3,340	705	740	777
Housing	-	-	-	-	-	-	-	-	-
Health	-	200	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	7,540	7,640	6,020	2,000	2,000	5,235	2,000	2,025	2,126
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	7,540	7,640	6,020	2,000	2,000	5,235	2,000	2,025	2,126
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	12,740,129	14,103,599	15,836,586	17,114,230	17,114,230	16,657,744	18,359,648	20,904,653	24,223,669
Electricity	4,793,857	5,840,750	6,957,425	7,567,234	7,567,234	7,247,648	8,474,173	9,582,186	12,648,457
Water	3,301,174	3,426,488	3,713,010	3,881,454	3,881,454	3,934,886	4,094,030	4,807,946	4,996,658
Waste water management	2,173,789	2,251,070	2,384,737	2,615,933	2,615,933	2,552,032	2,708,896	2,924,223	2,939,904
Waste management	2,471,309	2,585,291	2,781,414	3,049,609	3,049,609	2,923,178	3,082,549	3,590,298	3,638,650
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	36,932,082	50,670,162	51,310,179	49,277,084	62,177,084	62,025,928	52,764,632	72,746,699	78,114,256
Expenditure - Standard									
<i>Governance and administration</i>	22,397,982	26,182,985	25,677,111	23,490,993	35,452,993	36,033,247	26,651,931	28,716,504	31,533,944
Executive and council	16,706,543	18,840,751	19,505,529	15,646,931	27,271,931	28,063,535	17,485,906	18,627,675	19,618,115
Budget and treasury office	4,643,422	6,093,050	4,795,189	6,233,808	6,440,808	6,304,847	7,267,012	8,064,470	9,773,225
Corporate services	1,048,017	1,249,183	1,376,393	1,610,254	1,740,254	1,664,866	1,899,013	2,024,359	2,142,603
<i>Community and public safety</i>	1,176,839	1,436,465	1,679,595	1,593,442	1,643,442	1,663,258	1,823,803	1,916,239	2,060,510
Community and social services	747,794	893,475	965,271	985,250	985,250	978,541	1,149,099	1,223,165	1,303,238
Sport and recreation	378,628	452,510	611,960	515,489	515,489	590,800	570,873	586,651	643,013
Public safety	30,246	69,587	80,777	71,471	121,471	83,096	82,355	83,939	90,716
Housing	-	-	-	-	-	-	-	-	-
Health	20,170	20,893	21,587	21,232	21,232	10,821	21,476	22,484	23,543
<i>Economic and environmental services</i>	2,192,312	2,289,587	4,333,964	2,822,438	2,997,438	2,891,687	2,672,753	3,081,970	3,405,218
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2,192,312	2,289,587	4,333,964	2,822,438	2,997,438	2,891,687	2,672,753	3,081,970	3,405,218
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	8,914,115	10,908,744	11,527,799	13,096,211	13,809,211	13,657,770	14,327,145	16,181,986	19,381,584
Electricity	4,218,791	5,351,629	7,202,314	7,540,456	7,790,456	7,814,926	8,506,361	9,685,578	12,145,692
Water	621,863	866,420	565,252	858,255	858,255	789,169	901,237	1,042,918	1,316,728
Waste water management	1,917,141	4,123,951	3,164,039	2,388,575	2,851,575	2,764,195	2,214,134	2,578,306	2,865,383
Waste management	2,156,320	566,745	596,194	2,308,925	2,308,925	2,289,481	2,705,413	2,875,184	3,053,781
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	34,681,247	40,817,781	43,218,469	41,003,084	53,903,084	54,245,962	45,475,632	49,896,699	56,381,256
Surplus/(Deficit) for the year	2,250,835	9,852,380	8,091,711	8,274,000	8,274,000	7,779,966	7,289,000	22,850,000	21,733,000

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile „whole of government” reports.

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for all functions except electricity. Electricity shows a negative growth and will be operated at a loss, with greater pressure on the other trading service tariffs. An effort should be made to gradually increase electricity tariffs to eventually make an operating surplus.

4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and surpluses generated from trading services.

MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote									
EXECUTIVE AND COUNCIL	18,488,156	29,027,036	27,284,658	22,923,669	35,823,669	36,027,193	23,527,507	38,299,394	37,750,536
BUDGET AND TREASURY OFFICE	5,635,963	7,479,145	8,119,374	9,211,930	9,211,930	9,298,373	10,850,222	13,514,034	16,109,948
CORPORATE SERVICES	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-
HEALTH	-	200	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES	6,769	7,297	11,121	6,650	6,650	7,978	6,650	6,983	7,332
HOUSING	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	1,090	780	3,510	705	705	3,340	705	740	777
SPORT AND RECREATION	52,436	44,464	48,910	17,900	17,900	26,066	17,900	18,870	19,868
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	2,471,309	2,585,291	2,781,414	3,049,609	3,049,609	2,923,178	3,082,549	3,590,298	3,638,650
WASTE WATER MANAGEMENT	2,173,789	2,251,070	2,384,737	2,615,933	2,615,933	2,552,032	2,708,896	2,924,223	2,939,904
ROAD TRANSPORT	7,540	7,640	6,020	2,000	2,000	5,235	2,000	2,025	2,126
WATER	3,301,174	3,426,488	3,713,010	3,881,454	3,881,454	3,934,886	4,094,030	4,807,946	4,996,658
ELECTRICITY	4,793,857	5,840,750	6,957,425	7,567,234	7,567,234	7,247,648	8,474,173	9,582,186	12,648,457
Total Revenue by Vote	36,932,082	50,670,162	51,310,179	49,277,084	62,177,084	62,025,928	52,764,632	72,746,699	78,114,256
Expenditure by Vote to be appropriated									
EXECUTIVE AND COUNCIL	16,706,543	18,840,751	19,505,529	15,646,931	27,271,931	28,063,535	17,485,906	18,627,675	19,618,115
BUDGET AND TREASURY OFFICE	4,643,422	6,093,050	4,795,189	6,233,808	6,440,808	6,304,847	7,267,012	8,064,470	9,773,225
CORPORATE SERVICES	1,048,017	1,249,183	1,376,393	1,610,254	1,740,254	1,664,866	1,899,013	2,024,359	2,142,603
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-
HEALTH	20,170	20,893	21,587	21,232	21,232	10,821	21,476	22,484	23,543
COMMUNITY AND SOCIAL SERVICES	747,794	893,475	965,271	985,250	985,250	978,541	1,149,099	1,223,165	1,303,238
HOUSING	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	30,246	69,587	80,777	71,471	121,471	83,096	82,355	83,939	90,716
SPORT AND RECREATION	378,628	452,510	611,960	515,489	515,489	590,800	570,873	586,651	643,013
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	2,156,320	566,745	596,194	2,308,925	2,308,925	2,289,481	2,705,413	2,875,184	3,053,781
WASTE WATER MANAGEMENT	1,917,141	4,123,951	3,164,039	2,388,575	2,851,575	2,764,195	2,214,134	2,578,306	2,865,383
ROAD TRANSPORT	2,192,312	2,289,587	4,333,964	2,822,438	2,997,438	2,891,687	2,672,753	3,081,970	3,405,218
WATER	621,863	866,420	565,252	858,255	858,255	789,169	901,237	1,042,918	1,316,728
ELECTRICITY	4,218,791	5,351,629	7,202,314	7,540,456	7,790,456	7,814,926	8,506,361	9,685,578	12,145,692
Total Expenditure by Vote	34,681,247	40,817,781	43,218,469	41,003,084	53,903,084	54,245,962	45,475,632	49,896,699	56,381,256
Surplus/(Deficit) for the year	2,250,835	9,852,380	8,091,711	8,274,000	8,274,000	7,779,966	7,289,000	22,850,000	21,733,000

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table 12 Surplus/(Deficit) calculations for the trading services

Description R	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Electricity									
Total Revenue(including grants and transfers)	4,793,857	5,840,750	6,957,425	7,567,234	7,567,234	7,247,648	8,474,173	9,582,186	12,648,457
Operating expenditure	4,218,791	5,351,629	7,202,314	7,540,456	7,790,456	7,814,926	8,506,361	9,685,578	12,145,692
Surplus/(Deficit) for the year	575,066	489,122	(244,889)	26,778	(223,222)	(567,279)	(32,188)	(103,392)	502,765
Percentage Surplus/(Deficit)	12.0%	8.4%	(3.5%)	0.4%	(2.9%)	(7.8%)	(0.4%)	(1.1%)	4.0%
Water									
Total Revenue(including grants and transfers)	3,301,174	3,426,488	3,713,010	3,881,454	3,881,454	3,934,886	4,094,030	4,807,946	4,996,658
Operating expenditure	621,863	866,420	565,252	858,255	858,255	789,169	901,237	1,042,918	1,316,728
Surplus/(Deficit) for the year	2,679,311	2,560,068	3,147,757	3,023,199	3,023,199	3,145,718	3,192,793	3,765,028	3,679,930
Percentage Surplus/(Deficit)	81.2%	74.7%	84.8%	77.9%	77.9%	79.9%	78.0%	78.3%	73.6%
Waste water									
Total Revenue(including grants and transfers)	2,173,789	2,251,070	2,384,737	2,615,933	2,615,933	2,552,032	2,708,896	2,924,223	2,939,904
Operating expenditure	1,917,141	4,123,951	3,164,039	2,388,575	2,851,575	2,764,195	2,214,134	2,578,306	2,865,383
Surplus/(Deficit) for the year	256,648	(1,872,881)	(779,301)	227,358	(235,642)	(212,163)	494,762	345,917	74,521
Percentage Surplus/(Deficit)	11.8%	(83.2%)	(32.7%)	8.7%	(9.0%)	(8.3%)	18.3%	11.8%	2.5%
Refuse									
Total Revenue(including grants and transfers)	2,471,309	2,585,291	2,781,414	3,049,609	3,049,609	2,923,178	3,082,549	3,590,298	3,638,650
Operating expenditure	2,156,320	566,745	596,194	2,308,925	2,308,925	2,289,481	2,705,413	2,875,184	3,053,781
Surplus/(Deficit) for the year	314,989	2,018,546	2,185,220	740,684	740,684	633,698	377,136	715,114	584,869
Percentage Surplus/(Deficit)	12.7%	78.1%	78.6%	24.3%	24.3%	21.7%	12.2%	19.9%	16.1%

Electricity shows a deficit ranging from .4 per cent to 11 per cent whereafter a surplus of 4 per cent is anticipated by 2014/15. This is primarily as a result of the high increases in Eskom bulk purchases as well as the restrictions placed on tariff increases by NERSA.

National Treasury as well as Nersa will have to take note of this situation. Where electricity for one, was used to subsidise other community services, it will be left to other trading services to subsidise those services.

The surplus on the water account remains relatively constant over the MTREF translating into a surplus of 78.0 per cent, 78.3 per cent and 73.6 per cent for each of the respective financial years.

Wastewater also has a fairly constant surplus over the MTREF.

Refuse removal anticipates a surplus increase from 12.2% in 2013/14 to 16.1% in 2014/15. Note should be taken that the percentage surplus has decreased from 2012/13 budget.

MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source										
Property rates	3,892,838	3,908,466	3,878,347	4,526,502	4,526,502	4,318,455	4,318,455	5,431,632	6,488,028	6,622,569
Property rates - penalties & collection charges	204,870	248,377	199,288	190,000	190,000	187,205	187,205	190,000	199,500	209,475
Service charges - electricity revenue	4,466,913	5,514,194	6,631,019	7,240,297	7,240,297	6,921,331	6,921,331	8,147,236	9,255,214	12,321,447
Service charges - water revenue	2,974,678	3,100,112	3,386,633	3,554,778	3,554,778	3,608,560	3,608,560	3,767,354	4,481,248	4,669,937
Service charges - sanitation revenue	1,847,552	1,924,834	2,058,501	2,289,697	2,289,697	2,225,796	2,225,796	2,382,660	2,597,987	2,613,668
Service charges - refuse revenue	2,470,537	2,584,520	2,780,237	3,048,829	3,048,829	2,922,354	2,922,354	3,081,769	3,589,479	3,637,790
Service charges - other										
Rental of facilities and equipment	446,335	448,165	522,383	410,674	410,674	423,912	423,912	410,674	431,133	452,689
Interest earned - external investments	1,743,469	1,115,642	928,766	1,297,000	1,297,000	1,506,849	1,506,849	1,297,000	1,361,850	1,429,943
Interest earned - outstanding debtors	4,713	4,009	7,756	3,300	3,300	3,383	3,383	3,300	3,465	3,638
Dividends received										
Fines	19,189	19,652	22,806	12,230	12,230	5,633	5,633	12,230	12,842	13,484
Licences and permits	17,837	14,737	11,202	7,420	7,420	5,624	5,624	7,420	7,791	8,181
Agency services	96,122	105,017	119,540	97,000	97,000	134,343	134,343	97,000	101,850	106,943
Transfers recognised - operational	12,597,889	20,822,137	18,771,962	15,906,000	27,306,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000
Other revenue	943,917	2,090,156	1,903,536	1,119,357	2,619,357	2,882,484	2,882,484	1,119,357	2,786,313	2,678,492
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	31,726,860	41,900,019	41,221,976	39,703,084	52,603,084	52,451,928	52,451,928	43,675,632	49,896,700	56,381,256
Expenditure By Type										
Employee related costs	10,275,266	10,521,713	11,014,436	11,448,959	12,198,959	12,198,959	12,198,959	14,185,173	15,237,418	16,396,608
Remuneration of councillors	1,273,038	1,597,732	1,687,659	1,880,988	1,880,988	1,783,060	1,783,060	1,984,459	2,094,047	2,210,152
Debt impairment	894,743	167,488	-	225,000	225,000	225,000	225,000	225,000	236,250	248,063
Depreciation & asset impairment	2,231,098	2,763,060	2,920,111	3,135,177	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431
Finance charges	382,245	734,206	826,755	531,013	531,013	531,013	531,013	531,013	587,763	1,646,539
Bulk purchases	3,690,256	4,806,898	6,283,489	7,000,035	7,250,035	7,250,035	7,250,035	7,906,633	9,048,258	11,464,059
Other materials	309,268	514,057	523,496	379,200	417,200	367,293	367,293	431,200	452,911	671,933
Contracted services	144,206	231,847	191,862	428,479	478,479	559,505	559,505	521,400	551,680	587,636
Transfers and grants	5,733,259	6,888,136	7,436,334	7,168,903	7,168,903	7,168,903	7,168,903	7,535,741	9,251,939	9,519,108
Other expenditure	9,744,768	12,576,701	12,328,626	8,803,330	20,615,330	21,025,016	21,025,016	10,209,304	9,713,141	10,369,521
Loss on disposal of PPE	3,100	15,944	5,700	2,000	2,000	2,000	2,000	2,000	2,100	2,205
Total Expenditure	34,681,247	40,817,782	43,218,469	41,003,084	53,903,084	54,245,962	54,245,962	45,475,632	49,896,699	56,381,256
Surplus/(Deficit)	(2,954,387)	1,082,237	(1,996,493)	(1,300,000)	(1,300,000)	(1,794,035)	(1,794,035)	(1,800,000)	0	0
Transfers recognised - capital	5,205,223	8,770,143	10,088,203	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	7,289,000	22,850,000	21,733,000
Taxation										
Surplus/(Deficit) after taxation	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	7,289,000	22,850,000	21,733,000
Attributable to minorities										
Surplus/(Deficit) attributable to municipality	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	7,289,000	22,850,000	21,733,000
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	7,289,000	22,850,000	21,733,000

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R43.6 million in 2013/14 and escalates to R56.3 million by 2014/15. This represents a year-on-year increase of 14.24 per cent for the 2014/15 financial year and 13.00 per cent for the 2015/16 financial year.
2. Revenue to be generated from property rates is R5.4 million in the 2013/14 financial year and increases to R6.6 million by 2015/16 which represents 12.4 per cent of the operating revenue base of the municipality and therefore remains a significant funding source. Tariff increases have been factored in at 19.45 per cent and 2.07 per cent for each of the outer years of the MTREF.

3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totalling R17.3 million for the 2013/14 financial year and increasing to R23.2 million by 2015/16. For the 2013/14 financial year service charges amount to 40 per cent of the total revenue base and grows by 3 per cent per annum over the medium-term. This growth can mainly be attributed to the increase in the bulk price of electricity.

4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are declining as a percentage of total revenue over the MTREF from 40.59 per cent to 38.33 per cent in 2015/16. The percentage share of this revenue source declines due to the more rapid relative growth in service charge revenues. It still remains the second highest source of cash income for the municipality. This means that the municipality becomes more dependant on Government for funding of operational costs.

Bulk purchases have significantly increased over the 2009/10 to 2015/16 period escalating from R3.6 million to R11.4 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote										
Single-year expenditure to be appropriated										
EXECUTIVE AND COUNCIL	-	-	-	-	-	-	-	-	-	-
BUDGET AND TREASURY OFFICE	208,267	534,991	231,607	-	-	-	-	-	-	5,033,000
CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES	105,749	54,072	113,611	-	-	-	-	400,000	-	1,000,000
HOUSING	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	-	-	-	-	-	-	-	-	-	-
SPORT AND RECREATION	38,700	27,100	26,450	-	-	-	-	4,500,000	-	-
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	-	1,377,431	-	-	-	-	-	-	7,850,000	500,000
WASTE WATER MANAGEMENT	2,468,875	1,346,926	2,267,533	-	-	-	-	-	-	-
ROAD TRANSPORT	1,841,631	4,316,907	7,611,964	9,574,000	8,474,000	8,474,000	8,474,000	4,189,000	-	300,000
WATER	567,768	2,036,999	-	-	-	-	-	-	15,000,000	14,700,000
ELECTRICITY	20,662	2,939,053	395	-	1,100,000	1,100,000	1,100,000	-	-	200,000
Capital single-year expenditure sub-total	5,251,652	12,633,479	10,251,560	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Total Capital Expenditure - Vote	5,251,652	12,633,479	10,251,560	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Capital Expenditure - Standard										
Governance and administration	208,267	534,991	231,607	-	-	-	-	-	-	5,033,000
Executive and council	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	208,267	534,991	231,607	-	-	-	-	-	-	5,033,000
Corporate services	-	-	-	-	-	-	-	-	-	-
Community and public safety	144,449	81,172	140,061	-	-	-	-	4,900,000	-	1,000,000
Community and social services	105,749	54,072	113,611	-	-	-	-	400,000	-	1,000,000
Sport and recreation	38,700	27,100	26,450	-	-	-	-	4,500,000	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	1,841,631	4,316,907	7,611,964	9,574,000	8,474,000	8,474,000	8,474,000	4,189,000	-	300,000
Planning and development	-	-	-	-	-	-	-	-	-	-
Road transport	1,841,631	4,316,907	7,611,964	9,574,000	8,474,000	8,474,000	8,474,000	4,189,000	-	300,000
Environmental protection	-	-	-	-	-	-	-	-	-	-
Trading services	3,057,305	7,700,410	2,267,928	-	1,100,000	1,100,000	1,100,000	-	22,850,000	15,400,000
Electricity	20,662	2,939,053	395	-	1,100,000	1,100,000	1,100,000	-	-	200,000
Water	567,768	2,036,999	-	-	-	-	-	-	15,000,000	14,700,000
Waste water management	2,468,875	1,346,926	2,267,533	-	-	-	-	-	-	-
Waste management	-	1,377,431	-	-	-	-	-	-	7,850,000	500,000
Total Capital Expenditure - Standard	5,251,652	12,633,479	10,251,560	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Funded by:										
National Government	5,202,222	12,538,615	6,966,614	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Provincial Government	-	54,072	2,832,013	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	289,576	-	-	-	-	-	-	-
Transfers recognised - capital	5,202,222	12,592,687	10,088,203	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Public contributions & donations			121,297							
Borrowing										
Internally generated funds	49,430	40,792	42,060							
Total Capital Funding	5,251,652	12,633,479	10,251,560	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. Single-year capital expenditure has been appropriated at R9.08 million for the 2013/14 financial year and remains relatively constant over the MTREF at levels of R7.85 million and R8.03 million respectively for the two outer years. Further capital funding have been appropriated for the outer years from the Regional Bulk Infrastructure Grant. This has been earmarked for water supply for Vanwyksvlei.

3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

5. The capital programme is funded from national and provincial grants and transfers.

MBRR Table A6 - Budgeted Financial Position

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS										
Current assets										
Cash	283,025	13,151	225,652	2,032,153	2,032,153	1,538,120	1,538,120			
Call investment deposits	28,969,249	21,134,211	21,376,613	21,134,211	21,134,211	21,134,210	21,134,210	20,979,147	21,484,293	22,368,019
Consumer debtors	2,181,431	2,368,575	1,983,994	3,949,500	3,949,500	3,949,500	3,949,500	6,118,463	8,829,677	11,741,324
Other debtors	9,038	10,634	14,216	10,634	10,634	10,634	10,634	10,634	10,634	10,634
Current portion of long-term receivables	8,360	8,692	9,045	6,633	6,633	6,633	6,633	9,045	9,045	9,045
Inventory										
Total current assets	31,451,104	23,535,263	23,609,520	27,133,131	27,133,131	26,639,097	26,639,097	27,117,289	30,333,648	34,129,023
Non current assets										
Long-term receivables	66,371	61,969	57,003	47,964	47,964	47,964	47,964	38,919	29,874	20,829
Investments										
Investment property	10,239,676	10,227,346	10,214,982	10,227,346	10,227,346	10,227,346	10,227,346	10,227,346	10,227,346	10,227,346
Investment in Associate										
Property, plant and equipment	71,396,532	82,892,306	90,312,877	92,248,706	92,248,706	92,248,706	92,248,706	99,331,100	119,522,805	137,990,374
Agricultural										
Biological										
Intangible	5,057	155,349	92,452	155,349	155,349	155,349	155,349	92,452	92,452	92,452
Other non-current assets										
Total non current assets	81,707,636	93,336,970	100,677,314	102,679,365	102,679,365	102,679,365	102,679,365	109,689,817	129,872,477	148,331,001
TOTAL ASSETS	113,158,740	116,872,233	124,286,834	129,812,496	129,812,496	129,318,462	129,318,462	136,807,106	160,206,126	182,460,024
LIABILITIES										
Current liabilities										
Bank overdraft										
Borrowing										
Consumer deposits	225,179	244,389	268,759	302,388	302,388	302,388	302,388	331,388	360,388	389,388
Trade and other payables	14,283,455	4,411,456	2,945,230	1,183,270	1,183,270	1,183,270	1,183,270	3,362,435	4,895,727	4,941,219
Provisions	1,011,624	1,330,534	1,347,518	1,330,534	1,330,534	1,330,534	1,330,534	1,347,518	1,347,518	1,347,518
Total current liabilities	15,520,258	5,986,379	4,561,507	2,816,192	2,816,192	2,816,192	2,816,192	5,041,341	6,603,633	6,678,125
Non current liabilities										
Borrowing										
Provisions	4,673,239	12,156,728	12,904,490	6,953,873	6,953,873	6,953,873	6,953,873	13,498,884	14,152,717	14,871,933
Total non current liabilities	4,673,239	12,156,728	12,904,490	6,953,873	6,953,873	6,953,873	6,953,873	13,498,884	14,152,717	14,871,933
TOTAL LIABILITIES	20,193,497	18,143,107	17,465,997	9,770,065	9,770,065	9,770,065	9,770,065	18,540,225	20,756,350	21,550,058
NET ASSETS	92,965,243	98,729,126	106,820,838	120,042,431	120,042,431	119,548,397	119,548,397	118,266,881	139,449,776	160,909,966
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	81,200,798	87,207,295	95,297,680	108,520,599	108,520,599	108,026,565	108,026,565	106,743,724	127,926,618	149,386,809
Reserves	11,764,445	11,521,832	11,523,157	11,521,832	11,521,832	11,521,832	11,521,832	11,523,157	11,523,157	11,523,157
Minorities' interests										
TOTAL COMMUNITY WEALTH/EQUITY	92,965,243	98,729,127	106,820,837	120,042,431	120,042,431	119,548,397	119,548,397	118,266,881	139,449,775	160,909,966

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. MBRR Table A6 is supported by an extensive table of notes (SA3 which can be found on pages 64, 65 and 66) providing a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non current;
- Changes in net assets; and
- Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

MBRR Table A7 - Budgeted Cash Flow Statement

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other	13,912,404	9,353,260	24,576,624	21,101,644	22,601,644	22,240,556	22,240,556	22,121,840	27,003,921	30,174,964
Government - operating	12,597,889	16,999,850	18,717,242	15,906,000	27,306,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000
Government - capital	5,202,223	12,592,430	10,088,203	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Interest	1,747,805	1,119,651	886,509	1,300,300	1,300,300	1,510,232	1,510,232	1,300,300	1,365,315	1,433,581
Dividends										
Payments										
Suppliers and employees	(27,975,386)	(28,255,375)	(35,453,386)	(30,104,610)	(43,004,610)	(42,853,454)	(42,853,454)	(34,814,614)	(36,642,433)	(41,210,216)
Finance charges	(290,205)	(434,488)	(826,755)				-	(531,013)	(587,763)	(1,646,539)
Transfers and Grants	(5,733,259)	(6,888,136)	(7,436,334)	(7,168,903)	(7,168,903)	(7,168,903)	(7,168,903)	(7,535,741)	(9,251,939)	(9,519,108)
NET CASH FROM/(USED) OPERATING ACTIVITIES	(538,529)	4,487,192	10,552,104	10,608,431	10,608,431	10,608,431	10,608,431	7,357,773	23,317,101	22,578,682
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		13,806								
Decrease (Increase) in non-current debtors	8,032	8,360	8,692	6,633	6,633	6,633	6,633	9,045	9,045	9,045
Decrease (increase) other non-current receivables							-			
Decrease (increase) in non-current investments							-	-	-	-
Payments										
Capital assets	(5,257,877)	(12,633,480)	(10,130,263)	(9,574,000)	(9,574,000)	(9,574,000)	(9,574,000)	(9,089,000)	(22,850,000)	(21,733,000)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5,249,845)	(12,611,314)	(10,121,571)	(9,567,367)	(9,567,367)	(9,567,367)	(9,567,367)	(9,079,955)	(22,840,955)	(21,723,955)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits	16,675	19,210	24,370	29,000	29,000	29,000	29,000	29,000	29,000	29,000
Payments										
Repayment of borrowing	(78,843)						-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(62,168)	19,210	24,370	29,000	29,000	29,000	29,000	29,000	29,000	29,000
NET INCREASE/ (DECREASE) IN CASH HELD	(5,850,542)	(8,104,912)	454,903	1,070,064	1,070,064	1,070,064	1,070,064	(1,693,182)	505,146	883,727
Cash/cash equivalents at the year begin:	35,102,816	29,252,274	21,147,362	21,602,265	21,602,265	21,602,265	21,602,265	22,672,329	20,979,147	21,484,293
Cash/cash equivalents at the year end:	29,252,274	21,147,362	21,602,265	22,672,329	22,672,329	22,672,329	22,672,329	20,979,147	21,484,293	22,368,020

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

3. It can be seen that the cash levels of the municipality fell significantly over the 2009/10 to 2010/11 period owing directly to a net decrease in cash for the 2009/10 financial year of R5.8 million and R8.1 million for the 2010/11 financial year. This was mainly due to unspending of conditional grants.

4. The approved 2013/14 MTREF provide for a net decrease in cash of R1.6 million for the 2013/14 financial year, while it increases for the outer years.

MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available										
Cash/cash equivalents at the year end	29,252,274	21,147,362	21,602,265	22,672,329	22,672,329	22,672,329	22,672,329	20,979,147	21,484,293	22,368,020
Other current investments > 90 days	0	-	(0)	494,034	494,034	0	0	(0)	(0)	(0)
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	29,252,274	21,147,362	21,602,265	23,166,364	23,166,364	22,672,330	22,672,330	20,979,147	21,484,293	22,368,019
Application of cash and investments										
Unspent conditional transfers	13,097,173	3,509,447	2,068,028	-	-	-	-	2,070,473	2,070,473	2,070,473
Unspent borrowing										
Statutory requirements								166,413	166,413	166,413
Other working capital requirements	(1,278,040)	(241,991)	(1,469,798)	(2,801,600)	(2,817,600)	(2,813,600)	(2,813,600)	(4,468,908)	(5,396,616)	(8,011,124)
Other provisions								1,347,518	1,347,518	1,347,518
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	11,709,994	11,467,382	11,468,707	11,467,382	11,467,382	11,467,382	11,467,382	11,468,707	11,468,707	11,468,707
Total Application of cash and investments	23,529,127	14,734,838	12,066,937	8,665,782	8,649,782	8,653,782	8,653,782	10,584,203	9,656,495	7,041,987
Surplus(shortfall)	5,723,148	6,412,524	9,535,328	14,500,582	14,516,582	14,018,548	14,018,548	10,394,944	11,827,798	15,326,033

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be “funded”.
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2009/10 to 2015/16 the surplus grows from R5.7 million to R15.3 million.
6. As part of the budgeting and planning guidelines that informed the compilation of the 2013/14 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

MBRR Table A9 - Asset Management

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R									
CAPITAL EXPENDITURE									
Total New Assets	721,799	220,161	372,061	-	1,100,000	1,100,000	-	15,000,000	15,933,000
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	1,100,000	1,100,000	-	-	200,000
Infrastructure - Water	-	-	-	-	-	-	-	15,000,000	13,700,000
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	500,000
Infrastructure	-	-	-	-	1,100,000	1,100,000	-	15,000,000	14,400,000
Community	-	27,100	26,450	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	709,160	-	340,572	-	-	-	-	-	1,533,000
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	12,639	193,061	5,039	-	-	-	-	-	-
Total Renewal of Existing Assets	4,529,853	12,413,318	9,879,500	9,574,000	8,474,000	8,474,000	9,089,000	7,850,000	5,800,000
Infrastructure - Road transport	1,724,789	4,316,907	7,611,964	9,574,000	8,474,000	8,474,000	4,189,000	-	300,000
Infrastructure - Electricity	-	2,939,053	-	-	-	-	-	-	-
Infrastructure - Water	567,768	2,036,999	-	-	-	-	-	-	1,000,000
Infrastructure - Sanitation	2,237,296	1,346,926	2,267,536	-	-	-	-	-	-
Infrastructure - Other	-	1,377,431	-	-	-	-	-	7,850,000	3,500,000
Infrastructure	4,529,853	12,017,317	9,879,500	9,574,000	8,474,000	8,474,000	4,189,000	7,850,000	4,800,000
Community	-	54,072	-	-	-	-	4,900,000	-	1,000,000
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	341,930	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure									
Infrastructure - Road transport	1,724,789	4,316,907	7,611,964	9,574,000	8,474,000	8,474,000	4,189,000	-	300,000
Infrastructure - Electricity	-	2,939,053	-	-	1,100,000	1,100,000	-	-	200,000
Infrastructure - Water	567,768	2,036,999	-	-	-	-	-	15,000,000	14,700,000
Infrastructure - Sanitation	2,237,296	1,346,926	2,267,536	-	-	-	-	-	-
Infrastructure - Other	-	1,377,431	-	-	-	-	-	7,850,000	4,000,000
Infrastructure	4,529,853	12,017,317	9,879,500	9,574,000	9,574,000	9,574,000	4,189,000	22,850,000	19,200,000
Community	-	81,172	26,450	-	-	-	4,900,000	-	1,000,000
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	709,160	341,930	340,572	-	-	-	-	-	1,533,000
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	12,639	193,061	5,039	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	5,251,652	12,633,479	10,251,561	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000

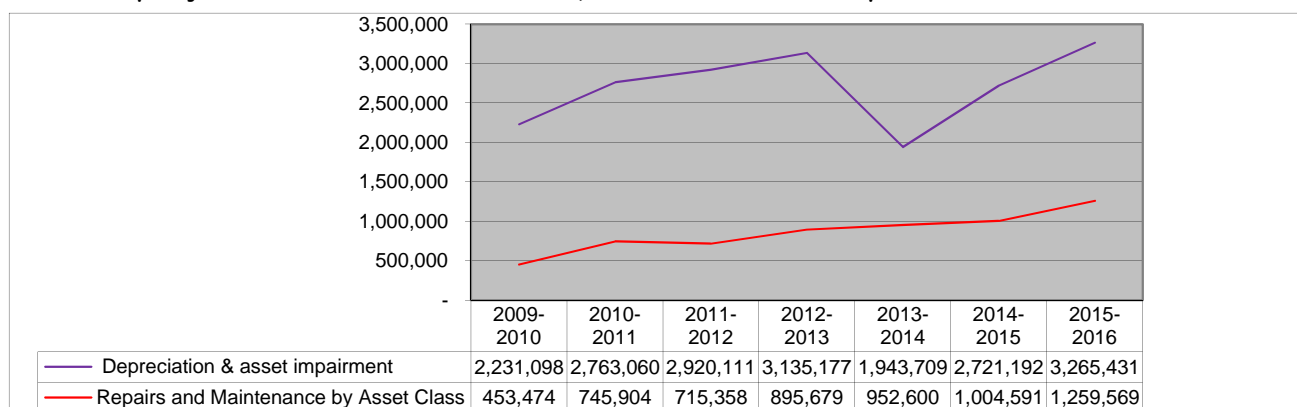
MBRR Table A9 - Asset Management

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	6,817,675	12,379,878	19,800,449	24,043,691	23,639,903	23,448,520	27,938,327	28,027,488	28,336,836
Infrastructure - Electricity	1,282,290	4,177,702	4,177,702	4,045,016	5,135,598	5,136,822	5,004,136	4,866,604	4,923,055
Infrastructure - Water	10,907,581	12,459,497	12,459,497	12,063,776	12,035,687	12,039,340	11,643,619	26,233,444	40,390,993
Infrastructure - Sanitation	15,317,059	17,428,914	17,428,914	16,796,446	16,751,031	16,756,874	16,124,406	15,468,315	14,783,524
Infrastructure - Other	30,635,453	30,791,390	30,791,390	29,824,433	29,223,280	29,403,599	28,436,642	34,932,647	37,443,203
Infrastructure	64,960,059	77,237,382	84,657,953	86,773,363	86,785,500	86,785,156	89,147,131	109,528,499	125,877,612
Community	3,031,176	2,904,233	2,904,233	2,811,993	2,805,446	2,806,297	7,614,057	7,514,925	8,194,872
Heritage assets	14,900	14,900	14,900	14,427	14,394	14,398	13,925	13,435	12,923
Investment properties	10,239,676	10,227,346	10,214,982	10,227,346	10,227,346	10,227,346	10,227,346	10,227,346	10,227,346
Other assets	3,390,397	2,735,792	2,735,792	2,648,924	2,643,367	2,642,856	2,555,988	2,465,947	3,904,968
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	5,057	155,349	92,452	155,349	155,349	155,349	92,452	92,452	92,452
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	81,641,265	93,275,001	100,620,311	102,631,401	102,631,401	102,631,401	109,650,898	129,842,603	148,310,172
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	2,231,098	2,763,060	2,920,111	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431
Repairs and Maintenance by Asset Class	453,474	745,904	715,358	807,679	895,679	926,798	952,600	1,004,591	1,259,569
Infrastructure - Road transport	37,797	73,426	32,553	53,000	53,000	47,870	60,000	63,000	66,152
Infrastructure - Electricity	61,230	160,666	111,056	91,000	91,000	154,328	105,000	113,350	126,566
Infrastructure - Water	40,421	55,924	110,651	85,000	85,000	83,729	90,000	94,650	295,753
Infrastructure - Sanitation	49,920	125,298	73,562	80,000	105,000	86,060	105,000	110,250	115,763
Infrastructure - Other	3,760	33,899	5,059	8,000	8,000	1,856	8,000	8,400	8,820
Infrastructure	193,128	449,212	332,882	317,000	342,000	373,841	368,000	389,650	613,054
Community	39,674	21,909	29,168	70,400	70,400	54,227	74,400	78,121	82,029
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	220,672	274,782	353,309	420,279	483,279	498,731	510,200	536,820	564,486
TOTAL EXPENDITURE OTHER ITEMS	2,684,572	3,508,964	3,635,470	3,942,856	4,030,856	4,061,975	2,896,309	3,725,783	4,525,000
% of capital exp on renewal of assets	86.3%	98.3%	96.4%	100.0%	88.5%	88.5%	100.0%	34.4%	26.7%
Renewal of Existing Assets as % of deprecn"	203.0%	449.3%	338.3%	305.4%	270.3%	270.3%	467.6%	288.5%	177.6%
R&M as a % of PPE	0.6%	0.9%	0.8%	0.9%	1.0%	1.0%	1.0%	0.8%	0.9%
Renewal and R&M as a % of PPE	6.0%	14.0%	11.0%	10.0%	9.0%	9.0%	9.0%	7.0%	5.0%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations for providing for new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality meets the first recommendation, but fails to do so with repairs and maintenance.



MBRR Table A10 - Basic Service Delivery Measurement

R	Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Household service targets (000)	1									
	Water:										
	Piped water inside dwelling		1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188
	Piped water inside yard (but not in dwelling)		806	806	806	806	806	806	806	806	806
	Using public tap (at least min.service level)	2	70	70	70	70	70	70	160	160	160
	Other water supply (at least min.service level)	4							1,068	1,068	1,068
	<i>Minimum Service Level and Above sub-total</i>		2,064	2,064	2,064	2,064	2,064	2,064	3,222	3,222	3,222
	Using public tap (< min.service level)	3									
	Other water supply (< min.service level)	4									
	No water supply										
	<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
	Total number of households	5	2,064	2,064	2,064	2,064	2,064	2,064	3,222	3,222	3,222
	Sanitation/sewerage:										
	Flush toilet (connected to sewerage)		-	665	665	665	665	665	665	665	665
	Flush toilet (with septic tank)		994	994	994	994	994	994	994	994	994
	Chemical toilet										
	Pit toilet (ventilated)		335	335	335	335	335	335	335	335	335
	Other toilet provisions (> min.service level)								1,068	1,068	1,068
	<i>Minimum Service Level and Above sub-total</i>		1,329	1,994	1,994	1,994	1,994	1,994	3,062	3,062	3,062
	Bucket toilet		735	70	70	70	70	70	160	160	160
	Other toilet provisions (< min.service level)										
	No toilet provisions										
	<i>Below Minimum Service Level sub-total</i>		735	70	70	70	70	70	160	160	160
	Total number of households	5	2,064	2,064	2,064	2,064	2,064	2,064	3,222	3,222	3,222
	Energy:										
	Electricity (at least min.service level)		831	831	831	831	831	831	817	817	817
	Electricity - prepaid (min.service level)		907	907	907	907	907	907	1,177	1,177	1,177
	<i>Minimum Service Level and Above sub-total</i>		1,738	1,738	1,738	1,738	1,738	1,738	1,994	1,994	1,994
	Electricity (< min.service level)										
	Electricity - prepaid (< min. service level)										
	Other energy sources		326	326	326	326	326	326	1,228	1,228	1,228
	<i>Below Minimum Service Level sub-total</i>		326	326	326	326	326	326	1,228	1,228	1,228
	Total number of households	5	2,064	2,064	2,064	2,064	2,064	2,064	3,222	3,222	3,222
	Refuse:										
	Removed at least once a week		2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
	<i>Minimum Service Level and Above sub-total</i>		2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
	Removed less frequently than once a week										
	Using communal refuse dump										
	Using own refuse dump										
	Other rubbish disposal								1,158	1,158	1,158
	No rubbish disposal										
	<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	1,158	1,158	1,158
	Total number of households	5	2,064	2,064	2,064	2,064	2,064	2,064	3,222	3,222	3,222
	Households receiving Free Basic Service	7									
	Water (6 kilolitres per household per month)		1,264	1,264	1,264	1,367	1,367	1,367	1,367	1,367	1,367
	Sanitation (free minimum level service)		1,241	1,264	1,264	1,367	1,367	1,367	1,367	1,367	1,367
	Electricity/other energy (50kwh per household per month)		745	991	991	1,091	1,091	1,091	1,091	1,091	1,091
	Refuse (removed at least once a week)		1,264	1,264	1,264	1,367	1,367	1,367	1,367	1,367	1,367
	Cost of Free Basic Services provided (R)	8									
	Water (10 kilolitres per household per month)		1,310,515	1,496,930	1,570,191	365,809	1,570,191	1,570,191	32,808	41,010	50,852
	Sanitation (free sanitation service)		500,391	1,199,236	1,259,221	2,925,817	1,259,221	1,259,221	3,091,662	3,600,186	4,000,936
	Electricity/other energy (50kwh per household per month)		277,698	414,317	443,172	595,686	443,172	443,172	831,342	949,170	1,184,826
	Refuse (removed once a week)		1,320,374	1,518,468	1,594,460	1,529,181	1,594,460	1,594,460	1,854,636	1,971,105	2,093,478
	Total cost of FBS provided (minimum social package)		3,408,979	4,628,951	4,867,044	5,416,494	4,867,044	4,867,044	5,810,448	6,561,471	7,330,092

MBRR Table A10 - Basic Service Delivery Measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Highest level of free service provided										
Property rates (R'000 value threshold)		-	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		6	6	6	10	10	10	10	10	10
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		65	155	163	183	183	183	197	227	238
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		87	100	105	118	118	118	128	147	154
Revenue cost of free services provided (R'	9									
Property rates (R15 000 threshold rebate)		303,360	303,360	303,360	360,888	360,888	360,888	396,977	456,441	479,407
Property rates (other exemptions, reductions and rebates)										
Water		1,495,565	1,570,191.36	1,732,033.92	1,986,196.32	1,986,196	1,986,196	1,986,196.32	2,466,997.56	2,589,863.52
Sanitation		1,199,236	1,259,221	1,334,763	1,414,872	1,414,872	1,414,872	3,238,478	3,724,200	3,910,386
Electricity/other energy		337,792	456,247	625,568	640,643	640,643	640,643	630,808	694,961	781,809
Refuse		1,518,468	1,594,460	1,690,170	1,937,640	1,937,640	1,937,640	2,092,658	2,406,631	2,527,036
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6	145,483	200,021	329,734	401,000	401,000	401,000	401,100	399,334	399,334
Total revenue cost of free services provided (total social package)		4,999,904	5,383,500	6,015,629	6,741,240	6,741,240	6,741,240	8,746,217	10,148,565	10,687,835

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. The municipality has no significant backlogs

a. Water services – Every citizen has at least RDP services.

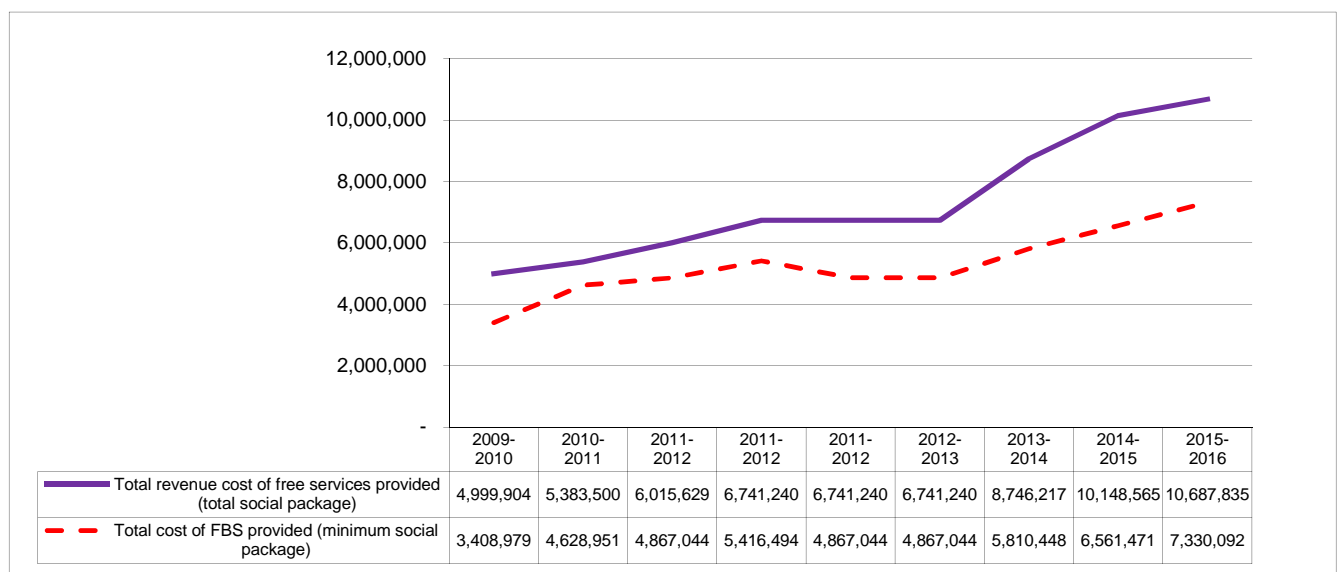
b. Sanitation services – the backlog has increased to 160 households. These buckets are used in the informal settlements.

c. Electricity services – the backlog has increased to 160 households. These households are situated in an Eskom distribution area. Where electricity can not be provided, wood and paraffin is provided as fuel.

d. Refuse services – No backlogs are encountered with this service.

3. The budget provides for 1 367 households to be registered as indigent in 2013/14, and therefore entitled to receiving Free Basic Services. A few poor people may migrate into the municipal area, but it will have no significant influence.

4. It is anticipated that these Free Basic Services will cost the municipality R5.8 million in 2013/14, increasing to R7.3 million in 2015/16. This is covered by the municipality's equitable share allocation from National Government.



Part 2 –Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and management of the municipality meeting under the chair of the Mayor.

The primary aim of the Budget Steering Committee is to ensure that the process followed to compile the budget complies with legislation and good budget practices; that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality; that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2012) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required budget time schedule on 17 August 2012. Key dates applicable to the process were:

By 31 August 2012	- Table before council the schedule of key deadlines for the 2013 - 2014 budget
By 30 November 2012	- Budget Steering Committee meeting - Revise the IDP - Workshop with heads of department - Ask inputs from the community
By 31 January 2013	- Budget Steering Committee meeting - Budget for salaries and wages - Identify capital projects from the IDP
By 28 February 2013	- Budget Steering Committee meeting - Compile draft budget - Set preliminary tariffs - Review budget related policies - Finalise the IDP - Make cash flow projections Finalise the PMS(Measurable Performanc Objectives) Compile the SDBIP
By 31 March 2013	- Budget Steering Committee meeting - Table the draft budget - Prepare and send Treasury questionnaires
By 30 April 2013	- Budget Steering Committee meeting - Consider Treasury and other input/ objections

- | | |
|-----------------|--|
| By 31 May 2013 | <ul style="list-style-type: none">- Budget Steering Committee meeting- Finalise the community participation process- Table the budget for adoption- Table the SDBIP to be noted by council- Adopt the budget- Adopt the IDP- Adopt amendments to budget related policies |
| By 30 June 2013 | <ul style="list-style-type: none">- Mayor approves SDBIP- All performance management contracts completed and signed- Prepare and send Treasury questionnaires |

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. IDP planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

The following key factors and planning strategies have informed the compilation of the 2013/14 MTREF:

- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt)
- The approved 2012/13 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

2.1.4 Community Consultation

The draft 2013/14 MTREF was only tabled before council on 2 April 2013. Thus all documentation was submitted late to those concerned.

The draft 2013/14 MTREF, as tabled before Council on 2 April 2013 for community consultation, was published on the municipality's website, and hard copies were made available at each of the three offices in Carnarvon, Vanwyksvlei and Vosburg.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make comments.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political office bearers. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

The following table highlights the IDP's five strategic objectives for the 2013/14 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 13 IDP Strategic Objectives

2013/14 Medium Term Revenue & Expenditure Framework	
1. Basic Service Delivery	<ul style="list-style-type: none"> 1.1 Sewerage 1.2 Refuse removal 1.3 Electricity Administration 1.4 Electricity Generation 1.5 Electricity Distribution 1.6 Water Storage 1.7 Water Distribution 1.8 Cemetery 1.9 Official Housing 1.10 Main Roads 1.11 Commonage 1.12 Municipal Buildings 1.13 Public Works 1.14 Parks and Gardens 1.15 Pound 1.16 Streets and Pavements 1.17 Swimming Pool 1.18 Airport 1.19 Caravan Park 1.20 Abattoir
2. Good Governance and Public Participation	<ul style="list-style-type: none"> 2.1 Executive and Council 2.2 Corporate Services
3. Municipal Financial Viability	<ul style="list-style-type: none"> 3.1 Rates 3.2 Budget and Treasury Office
4. Municipal Institutional Development and Transformation	<ul style="list-style-type: none"> 4.1 Library 4.2 Health 4.3 Museum 4.4 Nature Reserve
5. Local Economic Development	<ul style="list-style-type: none"> 5.1 Fire Service 5.2 Civil Defence 5.3 Traffic and licencing

Projects Per Town

Funded Projects		Funding Source	2013/14	2014/15	2015/16
Vanwyksvlei					
1	Upgrading of streets *	Municipal Infrastructure Grant	R 2,000,000.00		
8	Water pipe line	Regional Bulk Infrastructure Grant		R 15,000,000.00	R 13,700,000.00
9	High mast lighting in town				R 200,000.00
12	Upgrading cemetery *	Municipal Infrastructure Grant	R 200,000.00		
Carnarvon					
1	Upgrading of streets *	Municipal Infrastructure Grant	R 1,189,000.00		
6	Upgrading of sport facilities *	Municipal Infrastructure Grant	R 4,500,000.00		
16	Taxi rank				R 500,000.00
17	Upgrading water network				R 1,000,000.00
18	Commonage				R 1,533,000.00
20	Tarring airstrip				R 3,000,000.00
23	Upgrading refuse site			R 7,850,000.00	
25	Speed bumps in neighborhoods				R 300,000.00
26	Management of heritage site				R 1,000,000.00
27	Steel refuse bins in neighborhoods				R 500,000.00
29	Housing project *		12 000 000		
30	Kareeberg festival *		100 000		
31	Fly-inn *		100 000		
Vosburg					
8	Upgrading streets *	Municipal Infrastructure Grant	R 1,000,000.00		
9	Upgrading cemetery *	Municipal Infrastructure Grant	R 200,000.00		
11	Housing project *		12 000 000		
Totals of Funding Required per Financial Year			R 9,089,000.00	R 22,850,000.00	R 21,733,000.00

Projects Per Town

Unfunded Projects			2016/17	2017/18
Vanwyksvlei				
2	Cleaning of the solid waste in put latrines		500 000	
3	Tarring of the Vanwyksvlei/Copperton road			150 000 000
4	Public ablution facilities in town		200 000	
5	Upgrading of commonage			1 000 000
6	Permanent ambulance service		500 000	
10	Railway services from Calvinia to Hutchinson			100 000 000
11	Tree planting project			100 000
Carnarvon				
2	Tourism centre		15 000 000	
3	Cemeteries fencing and ablution facilities		200 000	
4	Ablution facilities hawkers		200 000	
5	Bonteheuvel crèche			2 000 000
7	Schietfontein development			2 000 000
8	Public ablution facilities in town			200 000
9	Town entrances		200 000	
10	Development of the nature reserve			10 000 000
11	Advertisement boards in town			100 000
12	Traffic lights and signs			2 000 000
13	Health Services: Doctors at clinics and more personnel			1 000 000
14	Sport development, specifically golf development for local people		100 000	
15	Agave project		3 000 000	
17	Upgrading water network		2 000 000	1 000 000
18	Commonage		1 467 000	
19	Fire brigade		2 000 000	
20	Tarring airstrip			
21	Solar geyser project			2 000 000
22	Servicing of additional sites		2 000 000	
24	More business sites in neighborhoods			2 000 000
25	Speed bumps in neighborhoods			
26	Management of heritage site			
27	Steel refuse bins in neighborhoods			
28	Community Hall			
29	Housing project *		12 000 000	
Vosburg				
1	Business sites		800 000	
2	Solar energy-electricity and heating(solar geysers)			1 000 000
3	Additional commonage		3 000 000	
4	Upgrading of sport facilities			500 000
5	Rite river weir blocked-cleaning		300 000	
6	Waste recycling project			100 000
7	Women farming project			1 000 000
11	Housing project *		15 000 000	
12	Upgrading water network			2 000 000

MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

NC074 Kareeberg Municipality -

Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R											
Basic Service Delivery	Sewerage	2,173,789	2,251,070	2,384,737	2,615,933	2,615,933	2,552,032	2,552,032	2,708,896	2,924,223	2,939,904
Basic Service Delivery	Refuse removal	2,471,309	2,585,291	2,781,414	3,049,609	3,049,609	2,923,178	2,923,178	3,082,549	3,590,298	3,638,650
Basic Service Delivery	Electricity Administration	4,793,857	5,840,750	6,957,425	7,567,234	7,567,234	7,247,648	7,247,648	8,474,173	9,582,186	12,648,457
Basic Service Delivery	Electricity Generation	-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Electricity Distribution	-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Water Storage	3,301,174	3,426,488	3,713,010	3,881,454	3,881,454	3,934,886	3,934,886	4,094,030	4,807,946	4,996,658
Basic Service Delivery	Water Distribution	-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Cemetery	5,670	6,195	9,745	5,920	5,920	7,200	7,200	5,920	6,216	6,527
Basic Service Delivery	Official Housing	2,520	2,640	2,760	2,904	2,904	2,904	2,904	2,904	3,049	3,201
Basic Service Delivery	Main Roads	-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Commonage	387,120	387,155	447,527	361,838	361,838	370,406	370,406	361,838	379,930	398,925
Basic Service Delivery	Municipal Buildings	39,029	35,351	44,077	31,532	31,532	24,944	24,944	31,532	33,109	34,765
Basic Service Delivery	Public Works	120	540	570	100	100	360	360	100	105	110
Basic Service Delivery	Parks and Gardens	700	700	700	700	700	700	700	700	735	772
Basic Service Delivery	Pound	1,090	780	3,510	705	705	3,340	3,340	705	740	777
Basic Service Delivery	Streets and Pavements	-	-	-	400	400	-	-	400	420	441
Basic Service Delivery	Swimming Pool	9,946	8,464	15,040	9,000	9,000	13,428	13,428	9,000	9,450	9,923
Basic Service Delivery	Airport	300	300	300	300	300	300	300	300	315	331
Basic Service Delivery	Caravan Park	3,090	8,200	6,720	3,100	3,100	6,938	6,938	3,100	3,255	3,418
Basic Service Delivery	Abattoir	-	-	-	-	-	-	-	-	-	-
Good Governance and Public Participation	Executive and Council	18,488,156	29,027,036	27,284,658	22,923,669	35,823,669	36,027,193	36,027,193	23,527,507	38,299,394	37,750,536
Good Governance and Public Participation	Corporate Services	-	-	-	-	-	-	-	-	-	-
Municipal Financial Viability	Rates	3,997,838	4,634,745	5,436,305	7,417,891	7,417,891	7,209,844	7,209,844	9,056,183	10,019,381	12,687,753
Municipal Financial Viability	Budget and Treasury	1,209,156	2,418,955	2,188,406	1,397,465	1,397,465	1,689,975	1,689,975	1,397,465	3,078,250	2,984,973
Municipal Institutional Development and	Library	1,099	1,102	1,376	730	730	778	778	730	767	805
Municipal Institutional Development and	Health	-	200	-	-	-	-	-	-	-	-
Municipal Institutional Development and	Museum	-	-	-	-	-	-	-	-	-	-
Municipal Institutional Development and	Nature Reserve	38,700	27,100	26,450	5,100	5,100	5,000	5,000	5,100	5,430	5,755
Municipal Institutional Development and	Clinics	-	-	-	-	-	-	-	-	-	-
Local Economic Development	Fire Service	-	-	-	-	-	-	-	-	-	-
Local Economic Development	Civil Defence	-	-	-	-	-	-	-	-	-	-
Local Economic Development	Traffic and licencing	7,420	7,100	5,450	1,500	1,500	4,875	4,875	1,500	1,500	1,575
Total Revenue (excluding capital transfers and contributions)		36,932,082	50,670,162	51,310,179	49,277,084	62,177,084	62,025,928	62,025,928	52,764,632	72,746,699	78,114,256

MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

NC074 Kareeberg Municipality -

Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R											
Basic Service Delivery	Sewerage	1,917,141	4,123,951	3,164,039	2,388,575	2,851,575	2,764,195	2,764,195	2,214,134	2,578,306	2,865,383
Basic Service Delivery	Refuse removal	2,156,320	566,745	596,194	2,308,925	2,308,925	2,289,481	2,289,481	2,705,413	2,875,184	3,053,781
Basic Service Delivery	Electricity Administration	117,901	116,533	122,246	153,552	153,552	140,515	140,515	155,904	164,084	172,778
Basic Service Delivery	Electricity Generation	3,815,471	4,808,591	6,704,320	7,030,088	7,280,088	7,277,511	7,277,511	7,937,539	9,081,041	11,498,839
Basic Service Delivery	Electricity Distribution	285,419	426,504	375,748	356,816	356,816	396,901	396,901	412,918	440,453	474,075
Basic Service Delivery	Water Storage	363,208	525,106	213,926	578,390	578,390	489,449	489,449	580,552	690,854	941,915
Basic Service Delivery	Water Distribution	258,655	341,315	351,327	279,865	279,865	299,720	299,720	320,685	352,064	374,813
Basic Service Delivery	Cemetery	107,751	120,548	132,029	135,251	135,251	132,001	132,001	155,352	165,708	175,745
Basic Service Delivery	Official Housing	1,173	1,198	1,702	3,553	3,553	2,877	2,877	3,567	3,700	3,840
Basic Service Delivery	Main Roads	-	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Commonage	51,769	91,298	47,020	73,207	73,207	65,147	65,147	85,279	91,826	97,402
Basic Service Delivery	Municipal Buildings	137,307	145,116	175,704	153,578	153,578	142,869	142,869	164,131	178,656	187,375
Basic Service Delivery	Public Works	1,596,001	1,557,476	3,574,075	2,073,976	2,198,976	2,196,490	2,196,490	1,834,097	2,184,369	2,442,800
Basic Service Delivery	Parks and Gardens	191,846	250,567	337,089	306,676	306,676	309,314	309,314	345,431	366,381	386,900
Basic Service Delivery	Pound	14,231	33,818	39,149	19,175	69,175	35,308	35,308	24,175	20,883	23,102
Basic Service Delivery	Streets and Pavements	412,110	528,913	612,291	605,290	655,290	576,426	576,426	681,788	729,012	784,806
Basic Service Delivery	Swimming Pool	72,954	73,649	76,166	61,505	61,505	56,775	56,775	56,937	59,332	84,478
Basic Service Delivery	Airport	30,846	70,355	44,388	44,662	44,662	36,929	36,929	50,140	54,782	58,341
Basic Service Delivery	Caravan Park	4,873	7,793	7,148	8,265	8,265	2,075	2,075	8,010	8,385	8,779
Basic Service Delivery	Abattoir	19	24	24	529	529	29	29	533	559	586
Good Governance and Public Participation	Executive and Council	16,706,543	18,840,751	19,505,529	15,646,931	27,271,931	28,063,535	28,063,535	17,485,906	18,627,675	19,618,115
Good Governance and Public Participation	Corporate Services	1,048,017	1,249,183	1,376,393	1,610,254	1,740,254	1,664,866	1,664,866	1,899,013	2,024,359	2,142,603
Municipal Financial Viability	Rates	-	-	-	-	-	-	-	-	-	-
Municipal Financial Viability	Budget and Treasury Office	4,422,308	5,785,059	4,526,350	5,958,279	6,165,279	6,056,997	6,056,997	6,963,362	7,734,947	9,425,681
Municipal Institutional Development and Transformation	Library	603,737	676,005	721,740	725,876	725,876	724,484	724,484	858,570	913,545	974,124
Municipal Institutional Development and Transformation	Health	-	1,630	955	-	-	283	283	-	-	-
Municipal Institutional Development and Transformation	Museum	36,306	96,922	111,501	124,123	124,123	122,056	122,056	135,177	143,912	153,369
Municipal Institutional Development and Transformation	Nature Reserve	108,955	120,502	191,557	139,043	139,043	222,637	222,637	160,495	152,553	162,856
Municipal Institutional Development and Transformation	Clinics	20,170	19,263	20,632	21,232	21,232	10,538	10,538	21,476	22,484	23,543
Local Economic Development	Fire Service	11,279	13,852	14,771	16,728	16,728	15,108	15,108	19,005	21,033	22,507
Local Economic Development	Civil Defence	4,736	21,917	26,856	35,568	35,568	32,680	32,680	39,175	42,023	45,107
Local Economic Development	Traffic and licencing	184,201	203,198	147,598	143,172	143,172	118,772	118,772	156,868	168,589	177,612
		34,681,247	40,817,781	43,218,469	41,003,084	53,903,084	54,245,962	54,245,962	45,475,632	49,896,699	56,381,256

MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

NC074 Kareeberg Municipality -

Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R	Strategic Objective	Goal	Goal Code	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Basic Service Delivery	Sewerage	A	2,468,875	1,346,926	2,267,533	-	-	-	-	-	-
	Basic Service Delivery	Refuse removal	A	-	1,377,431	-	-	-	-	-	7,850,000	500,000
	Basic Service Delivery	Electricity Administration	A	20,662	2,939,053	395	-	1,100,000	1,100,000	-	-	200,000
	Basic Service Delivery	Electricity Generation	A	-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Electricity Distribution	A	-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Water Storage	A	-	-	-	-	-	-	-	15,000,000	13,700,000
	Basic Service Delivery	Water Distribution	A	567,768	2,036,999	-	-	-	-	-	-	1,000,000
				-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Cemetery	A	-	-	-	-	-	-	400,000	-	-
	Basic Service Delivery	Official Housing	A	-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Main Roads	A	-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Commonage	A	-	-	-	-	-	-	-	-	1,533,000
	Basic Service Delivery	Municipal Buildings	A	-	-	-	-	-	-	-	-	500,000
	Basic Service Delivery	Public Works	A	116,842	-	-	-	-	-	-	-	-
	Basic Service Delivery	Parks and Gardens	A	-	27,100	26,450	-	-	-	4,500,000	-	-
	Basic Service Delivery	Pound	A	-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Streets and Pavements	A	1,724,789	4,316,907	7,611,964	9,574,000	8,474,000	8,474,000	4,189,000	-	300,000
	Basic Service Delivery	Swimming Pool	A	-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Airport	A	-	-	121,297	-	-	-	-	-	3,000,000
	Basic Service Delivery	Caravan Park	A	-	-	-	-	-	-	-	-	-
	Basic Service Delivery	Abattoir	A	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
	Good Governance and Public Participation	Executive and Council	B	-	-	-	-	-	-	-	-	-
	Good Governance and Public Participation	Corporate Services	B	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
	Municipal Financial Viability	Rates	C	-	-	-	-	-	-	-	-	-
	Municipal Financial Viability	Budget and Treasury Office	C	208,267	534,991	110,310	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
	Municipal Institutional Development and Transformation	Library	D	105,749	54,072	113,611	-	-	-	-	-	-
	Municipal Institutional Development and Transformation	Health	D	-	-	-	-	-	-	-	-	-
	Municipal Institutional Development and Transformation	Museum	D	-	-	-	-	-	-	-	-	-
	Municipal Institutional Development and Transformation	Nature Reserve	D	-	-	-	-	-	-	-	-	1,000,000
	Municipal Institutional Development and Transformation	Clinics	D	38,700	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
	Local Economic Development	Fire Service	E	-	-	-	-	-	-	-	-	-
	Local Economic Development	Civil Defence	E	-	-	-	-	-	-	-	-	-
	Local Economic Development	Traffic and licencing	E	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				5,251,652	12,633,479	10,251,560	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000

2.3 Measurable performance objectives and indicators

MBRR Table SA7 - Measurable performance objectives

NC074 Kareeberg Municipality -

Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Executive and Council - Vote1											
Executive and Council											
<i>Bi-Monthly Council Meetings with a 100% attendance.</i>		Bi - Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Approval revised IDP Plans</i>		31 May 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Approval of Budget 2014/15</i>		31 May 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Approval of the Annual Report 2012/13</i>		31 January 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Comply to Sec. 72 of the MFMA.</i>		01 January 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Implement a Performance Management System.</i>		31 August 2013	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Awareness Campaign through:</i>											
<i>Newsletters</i>		Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Public Meetings</i>		Quarterly	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Agendas and minutes circulated at least 7 days before the scheduled date and time of the meeting.</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Resolutions of Council executed within 60 days.</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>The keeping and compilation of minutes of all meetings of the Council and its Committees. (Not later than 7 days after meeting)</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Approval of all standing committee meeting minutes at the next available Council meeting.</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Budget and Treasury - Vote2											
Official Housing											
Rates											
<i>Maximum income from rates through valuations ensured.</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Commonage											
Municipal Buildings											
<i>To provide maintenance to municipal buildings * 80% to be reacted within 2 hours * 100% to be safeguarded on same day * 50% to be completed within two weeks</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Budget and Treasury Office											
<i>100% invoices paid on time - within 30 days of invoice or statement.</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Continuous monitoring of departmental expenditure against budget.</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Complying to budget objectives of capital spending.</i>		Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Capturing of leave forms to prevent losses for council.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%	
<i>55% Payment percentage</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%	
<i>Delivery of 99% correct accounts</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%	
<i>Monthly closing within (10) working days after month end.</i>	Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%	
<i>Enquiries answered within ten (10) days</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%	

NC074 Kareeberg Municipality -		Supporting Table SA7 Measureable performance objectives								
Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Allocate all indigent subsidies - As per quarterly applications	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Recover 100% of monies for clearance certificates.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
All salaries and third party payments paid on time	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Investment income according to best quotations	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Compile and submit to the Municipal Manager a Report on the implementation of the supply chain management policy to be reported to the Council in accordance with the regulations.	Quarterly and Ann	100%	100%	100%	100%	100%	100%	100%	100%	100%
98% Network support service	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
98% Virus control on server	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Keep insurance claims up to date	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Updated and safeguarding of Back-ups	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Implement and Maintain complete asset register according to GRAP	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Financial Statements by 31 August 2013 and submitted to the Auditor-General	31 August 2013	100%	100%	100%	100%	100%	100%	100%	100%	100%
Draw up 2014/ 2015 budget within time frame - Budget time frame by 31 August 2013 - Draft budget by 31 March 2014 to Council and final budget submitted to Council by 31 May 2014	31 May 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Ensure that all correspondence marked out to the Financial Segment receives attention within seven (7) working days after receipt from the Registration office.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Monthly reporting in terms of MFMA, DORA PT and NT and other legislative requirements	Monthly - Measure by receiving all transfers	100%	100%	100%	100%	100%	100%	100%	100%	100%
100% updated creditors database.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Compilation and Implementation of the following policies:										
1) Supply Chain Management policy	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
2) Revised Rates Policy	31 May 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
3) MFMA Policies	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Budget in 2013/2014 Financial Year to implement Strategic Planning session strategies.	2013/2014 Budget	100%	100%	100%	100%	100%	100%	100%	100%	100%
100% Support for the Audit Committee.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Ensure that the recommendations in the External Audit report is successfully implemented.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
100% Finalisation of Internal Audit Queries.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Report on the buildings completed during the previous financial year.	31 July 2012	100%	100%	100%	100%	100%	100%	100%	100%	100%
To ensure the alignment of the IDP objectives be reflected in the municipal budget.	31 May 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Upgrading of roads - Camarvon, Vanwyksvlei and Vosburg. Monitor expenditure/revenue and compare accumulated totals with approved budget amounts.	30 June 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Ensure true reflection of actual expenditure on all votes.	Continuous	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Ensure all expenditure complies with the Council's Procurement Policy.	Continuous	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Maintain and monitor metering equipment in such a manner that energy losses are minimised.	Continuous	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Ensure that all transactions are in compliance with MFMA	Continuous	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Report any expected over expenditure to the Municipal Manager	Continuous	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Report any expected loss of revenue to the Municipal Manager	Continuous	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Report any expected loss of revenue to the Municipal Manager	Continuous	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Airport										
Abattoir										

Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Corporate Services - Vote3										
Corporate Services										
Ensure that all correspondence marked out to the Administration Segment receives attention within seven (7) working days after receipt from the Registration office. Incoming correspondence [letters, facsimiles, e-mail, memorandums].	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
100% of all correspondence must be distributed to Officials.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Securities programme – Input and filing of all contracts/ agreements [100%].	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Insertion of amendment pages in Statute Books [100%].	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Promotion of Access to Information Act – Amend Manual / Handle requests [100%].	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Effective advertising of bids.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Recordkeeping and availability of applicable legislation.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Maintenance of an effective record and registry system.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Administration of Human Resource recruitment and selection.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Effective management of Labour relations issues.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Update of Skills Development Plan	30 June 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Oversee that training in terms of the Skills Development Plan is being implemented.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Reclaim all monies due i.t.o. Skills Development Plan.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Development, implementation and Monitoring of an effective communication system - Section 6 of Act 32/2000 refers	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Administration of Staff establishment and organograms reviewed for efficiency and effectiveness at least quarterly.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Effective functioning of Labour- and Training forums.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Regular meetings.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
To facilitate active and structured public participation during the drafting of the IDP Process.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
To record the priority needs of all sectors of the community in the amended IDP document.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Administrative support for Ward committees	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
4 Ward Committee meetings per annum	4 per annum per v	100%	100%	100%	100%	100%	100%	100%	100%	100%
Draft IDP for approval by Council	31 May 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Facilitate community meetings for Mayor per town.	Quarterly	100%	100%	100%	100%	100%	100%	100%	100%	100%
Compilation of Annual Report and submit to Council	31 January 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
To deal with disciplinary Hearings.	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Planning and Development - Vote4										
Health - Vote5										

NC074 Kareeberg Municipality -		Supporting Table SA7 Measureable performance objectives								
Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Community and Social Services - Vote6										
Cemetery										
<i>To buy a casket through contractor for pauper burials immediately after notification of the case.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Annual inspection of the cemeteries to determine the availability of space in cemeteries.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Managing maintenance of cemeteries.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Lay out of cemetery - Vanwyksvlei</i>	30 June 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Lay out of cemetery - Vosburg</i>	30 June 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Library										
Museum										
Housing - Vote7										
Public Safety - Vote8										
Fire Service										
<i>Administering of Fire equipment.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Civil Defence										
<i>Administer of a Disaster Management Plan</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Pound										
<i>To ensure that all procedures are followed with the pounding of animals and that the register is kept up to date.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Sport and Recreation - Vote9										
Nature Reserve										
Parks and Gardens										
<i>Upgrade of sports field - Carnarvon</i>	30 June 2014	100%	100%	100%	100%	100%	100%	100%	100%	100%
Swimming Pool										
<i>Keep Municipal Swimming Pool clean at all times</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Caravan Park										
Environmental Protection - Vote10										
Solid Waste Management - Vote11										
Refuse removal										
<i>The removal of domestic waste at all residences in all residential areas once per week.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>The dumping of all waste at the waste sites and administering the maintenance of the dumping site.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Monitor - Abattoir-waste</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Waste Water Management - Vote12										
Sewerage										
<i>Administer the sewerage tank removal, so that a standard service can be provided to all clients.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Manage the operations of the network including the removing of blockages within 36 hours.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Road Transport - Vote13										
Main Roads										
Public Works										
<i>To implement projects for which funding has been secured.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Manage maintenance of assets.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Administer appropriate safety equipment to personnel and ensure that best safety practices are applied.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Complete projects within specifications and budget.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Monthly progress vs expenditure.</i>	Monthly	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Managing of personnel - Training in capacity building and legislation.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Manage the maintenance of the municipal vehicles fleet and equipment.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%

Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Streets and Pavements										
<i>Attend to major washaways of roads within 24h of notification.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>The efficient and effective management of maintenance of Storm-water infrastructure and assets</i>										
<i>* 7 days reaction to complaint</i>										
<i>* 14 days reaction to letters and correspondence</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Traffic and licencing										
Water - Vote14										
Water Distribution										
<i>Water control and management – breaks and losses – daily, weekly and monthly.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Water breaks must be repaired within twelve (12) hours after break has been reported.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Managing total water supply system to ensure sufficient water provision.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Inspection of town to identify faults for entry onto waterworks programmes – on-going</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Review and submit a Water Services Development Plan 30 April 2014</i>		100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Keep statistics – on-going.</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Application of relevant legislation – on-going</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Water Storage										
Electricity - Vote15										
Electricity Administration										
Electricity Distribution										
<i>Provide supply within thirty (30) days where existing network can be used and sixty (60) days for low tension and ninety (90) days for medium tension where extensions must be made to the network. (Depending on availability)</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Repair power failures within the following times:										
<i>(a) 50% within 1,5 hours</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>(b) 60% within 3,5 hours</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>(c) 90% within 7,5 hours</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>(d) 98% within 24 hours</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Test electricity meters - All meter accuracy queries (exl. Eskom)</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Notice of planned electricity interruptions to consumers (exl. Eskom)</i>	24 hours notice	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Customer complaints handled. (exl. Eskom)</i>	3 working days or 10 working days for street lights	100%	100%	100%	100%	100%	100%	100%	100%	100%
<i>Manage maintenance all electrical distribution machinery and mechanical equipment. (exl. Eskom)</i>	Continuous	100%	100%	100%	100%	100%	100%	100%	100%	100%
Electricity Generation										

The following table sets out the municipality's main performance objectives and benchmarks for the 2013/14 MTREF.

MBRR Table SA8 - Performance indicators and benchmarks

NC074 Kareeberg Municipality -

Supporting Table SA8 Performance indicators and benchmarks

Supporting Table One Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>											
Credit Rating					Good						
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.3%	1.8%	1.9%	1.3%	1.0%	1.0%	1.0%	1.2%	1.2%	2.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.4%	3.5%	3.7%	2.2%	2.1%	2.1%	2.1%	2.0%	1.9%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	2.0	3.9	5.2	9.6	9.6	9.5	9.5	5.4	4.6	5.1
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.0	3.9	5.2	9.6	9.6	9.5	9.5	5.4	4.6	5.1
Liquidity Ratio	Monetary Assets/Current Liabilities	1.9	3.5	4.7	8.2	8.2	8.1	8.1	4.2	3.3	3.3
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		80.1%	46.9%	114.2%	93.8%	94.2%	94.1%	94.1%	89.8%	90.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			80.0%	46.9%	114.2%	93.8%	94.2%	94.1%	94.1%	89.7%	90.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	7.1%	5.8%	5.0%	10.1%	7.6%	7.7%	7.7%	14.1%	17.8%	20.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		0.0%	2.5%	4.2%	3.9%	4.2%	4.2%	4.2%	4.6%	5.0%	11.6%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	1,201,021	1,137,922	1,233,484	992,431	992,431	992,431	992,431	1,100,979	1,100,979	1,100,979
	Total Cost of Losses (Rand '000)	528	580	876	834	834	834	834	1,025	1,173	1,486
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.4%	25.1%	26.7%	28.8%	23.2%	23.3%	23.3%	32.5%	30.5%	29.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	36.4%	28.9%	30.8%	33.3%	26.6%	26.7%	26.7%	36.8%	34.5%	32.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.4%	1.8%	1.7%	2.0%	1.7%	1.8%		2.2%	2.0%	2.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.2%	8.3%	9.1%	9.2%	7.0%	7.0%	7.0%	5.7%	6.6%	8.7%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.5	18.8	25.3	18.3	19.5	16.7	16.7	20.0	22.9	24.3
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.5%	13.5%	10.3%	18.7%	18.7%	19.2%	19.2%	26.2%	32.7%	38.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	10.8	6.7	6.4	7.2	5.4	5.3	5.3	5.8	5.5	5.1

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

The municipality does not foresee any borrowing during the MTREF.

2.3.1.2 Safety of Capital

Gearing: no borrowing will be undertaken.

2.3.1.3 Liquidity

Current ratio is a measure of the current assets divided by the current liabilities. For the 2013/14 MTREF the current ratio is 5.4 in the 2013/14 financial year and 4.6 and 5.1 for the two outer years of the MTREF. Going forward it will be necessary to maintain these levels.

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to erase or redeem its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2013/14 financial year the projected ratio is 4.2 declining to 3.3 in the 2015/16 financial year.

2.3.1.4 Revenue Management

The revenue value chain must be streamlined by ensuring accurate billing, customer service, credit control and debt collection.

2.3.1.5 Creditors Management

The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. By applying daily cash flow management the municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation.

2.3.1.6 Other Indicators

The electricity distribution losses remain fairly constant since 2009/10. The initiatives to ensure these targets are achieved include managing illegal connections and theft of electricity. The energy losses budgeted for is 12.96%. Employee costs as a percentage of operating revenue is declining over the MTREF. This is primarily owing to the high increase in bulk purchases which directly increase revenue levels, as well as increased allocation relating to operating grants and transfers.

Repairs and maintenance as percentage of operating revenue remains fairly constant over the MTREF.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For the 2013/14 financial year 1 367 registered indigents have been provided for in the budget. In terms of the municipality's indigent policy registered households are entitled to 10kl free water, 50 kwh of electricity, 1 sanitation removal and free waste removal once a week, as well as a discount on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in MBRR Table A10 (Basic Service Delivery Measurement) **on pages 29 and 30.**

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, etc) are not taken into account in the table noted above.

2.4 Overview of budget related-policies

2.4.1 Review of credit control and debt collection procedures/policies

Policy	Amended	Comments
Investment incentive policy	No	Council will not levy surcharges for 2013-2014 MFMA provides guidance
Financial investment policy	No	
Supply chain policy	No	
Fixed asset policy	No	
Tariff policy	No	
Financial code policy	No	
Cellular phone policy	No	
Travel and subsistence policy	No	
Virement policy	No	
Funding and reserve policy	No	

By-laws	Amended	Comments
Availability funds	No	
Credit control	Yes	Council will not levy surcharges for 2013-2014
Indigent	Yes	Council will not levy surcharges for 2013-2014
Pound monies	No	
Rates	No	

2.5 Overview of budget assumptions

2.5.1 External factors

Due to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2013/14 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
The increase in the cost of remuneration.
Employee related costs comprise 32.4 per cent of total operating expenditure in the 2013/14 MTREF and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The categorisation and job evaluation wage curves collective agreement signed on 21 April 2010 must be noted. This caused an increase of 16 per cent in employee related costs from 2012/13 to 2013/14. The collective agreement for local government allows for salary increases of 6.85 percent for 2013/14 year and 6.4 percent for the 2014/15 year. It is, however prudent to budget for a 7 per cent increase over the MTREF.

2.5.3 Collection rate for revenue services

The base assumption is that tariff and rate increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (73 per cent) of annual billings. Cash flow is assumed to be 73 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.4 Salary increases

The collective agreement for local government allows for salary increases of 6.85 percent for 2013/14 year and 6.4 percent for the 2014/15 year.

2.5.5 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of 100 per cent is achieved on operating expenditure as well as on the capital programme for the 2013/14 MTREF of which performance has been factored into the cash flow budget.

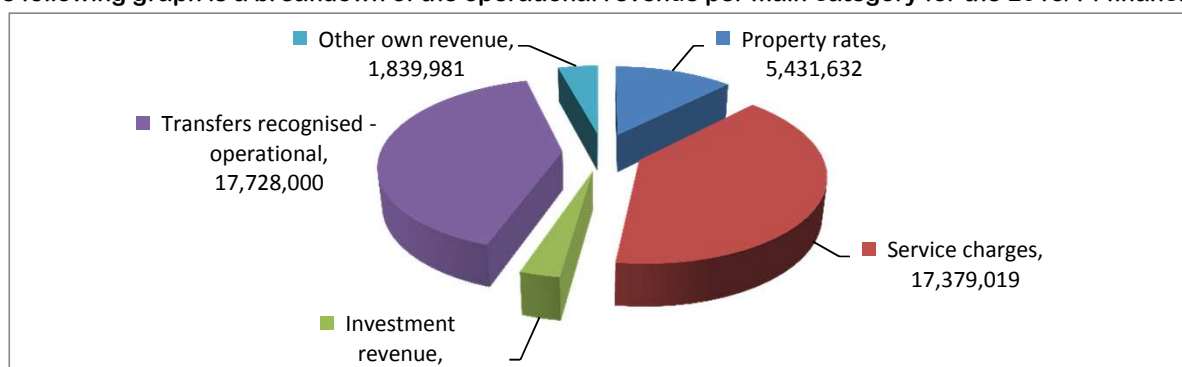
2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 14 Breakdown of the operating revenue over the medium-term:

Description	2013/14 Medium Term Revenue & Expenditure Framework					
	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
Property rates	5,431,632	12.00%	6,488,028	13.00%	6,622,569	12.00%
Service charges	17,379,019	40.00%	19,923,928	40.00%	23,242,842	41.00%
Investment revenue	1,297,000	3.00%	1,361,850	3.00%	1,429,943	3.00%
Transfers recognised - operational	17,728,000	41.00%	18,580,000	37.00%	21,613,000	38.00%
Other own revenue	1,839,981	4.00%	3,542,894	7.00%	3,472,900	6.00%
Total Revenue (excluding capital transfers and contributions)	43,675,632	100.00%	49,896,700	100.00%	56,381,254	100.00%
Total operating expenditure	45,475,632		49,896,699		56,381,256	
Surplus/(Deficit)	(1,800,000)		0		(2)	

The following graph is a breakdown of the operational revenue per main category for the 2013/14 financial year.



MBRR SA15 – Detail Investment Information

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality										
	Securities - National Government	28 969 249	21 134 211	21 376 613	21 134 211	21 134 211	21 134 211	20 979 147	21 484 293	22 368 019
	Listed Corporate Bonds									
	Deposits - Bank									
	Deposits - Public Investment Commissioners									
	Deposits - Corporation for Public Deposits									
	Bankers Acceptance Certificates									
	Negotiable Certificates of Deposit - Banks									
	Guaranteed Endowment Policies (sinking)									
	Repurchase Agreements - Banks									
	Municipal Bonds									
Municipality sub-total		28 969 249	21 134 211	21 376 613	21 134 211	21 134 211	21 134 211	20 979 147	21 484 293	22 368 019
<u>Entities</u>										
Consolidated total:		28 969 249	21 134 211	21 376 613	21 134 211	21 134 211	21 134 211	20 979 147	21 484 293	22 368 019

MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months								Rand thousand	
Parent municipality										
Capital Replacement Reserve	32 days	fixed deposit	No	Variable	4% - 4.87%	0	N/A		11,347,812	453,912
Housing Fund	1 day	call deposit	No	Variable	4% - 4.87%	1	N/A		120,895	4,836
Job creation - De Bult	32 days	notice deposit	No	Variable	4% - 4.87%	2	N/A		35,035	1,401
Land development-CV	1 day	call deposit	No	Variable	4% - 4.87%	3	N/A		15,225	609
Land development-VW	32 days	notice deposit	No	Variable	4% - 4.87%	4	N/A		13,907	556
Land development-VB.	1 day	call deposit	No	Variable	4% - 4.87%	5	N/A		27,227	1,089
Civil Defence	32 days	notice deposit	No	Variable	4% - 4.87%	6	N/A		17,448	698
CMIP Kwaggakolk(VAT)	1 day	call deposit	No	Variable	4% - 4.87%	7	N/A		140,289	5,612
MSIG	1 day	call deposit	No	Variable	4% - 4.87%	8	N/A		-	-
MIG Sanitation interest	1 day	call deposit	No	Variable	4% - 4.87%	9	N/A		1,477,022	59,081
Electricity	1 day	call deposit	No	Variable	4% - 4.87%	10	N/A		32,752	1,310
Water Services Plan	1 day	call deposit	No	Variable	4% - 4.87%	11	N/A		3,064	123
CMIP-Saaiport project 301	1 day	call deposit	No	Variable	4% - 4.87%	12	N/A		3,363	135
Library Development Projects	1 day	call deposit	No	Variable	4% - 4.87%	13	N/A		-	-
EPWP - Paving/ Cleaning	1 day	call deposit	No	Variable	4% - 4.87%	14	N/A		22,141	886
Lotto Carnarvon	1 day	call deposit	No	Variable	4% - 4.87%	15	N/A		1,702	68
Lotto Vosburg	1 day	call deposit	No	Variable	4% - 4.87%	16	N/A		29,988	1,200
Finance Management Grant	1 day	call deposit	No	Variable	4% - 4.87%	17	N/A		-	-
Transfer Fees Sub-Economic Housing	32 days	notice deposit	No	Variable	4% - 4.87%	18	N/A		120,184	4,807
VB Cleaning Project	1 day	call deposit	No	Variable	4% - 4.87%	19	N/A		23,940	958
VAT - retention	1 day	call deposit	No	Variable	4% - 4.87%	20	N/A		11,109	444
Kreeberg Festival	1 day	call deposit	No	Variable	4% - 4.87%	21	N/A		-	-
MIG	1 day	call deposit	No	Variable	4% - 4.87%	22	N/A		-	-
Youth development	1 day	call deposit	No	Variable	4% - 4.87%	23	N/A		93,632	3,745
Leave, PMS and Long Service Funds	1 day	call deposit	No	Variable	4% - 4.87%	24	N/A		1,956,626	78,265
Provision for Employee benefits	1 day	call deposit	No	Variable	4% - 4.87%	25	N/A		3,000,000	120,000
Retension	1 day	call deposit	No	Variable	4% - 4.87%	26	N/A		299,232	11,969
Reserves	1 day	call deposit	No	Variable	4% - 4.87%	27	N/A		352,116	14,085
General Account	1 day	call deposit	No	Variable	4% - 4.87%	28	N/A		2,231,906	89,276
Municipality sub-total									21,376,614	855,065
Entities										
Entities sub-total									-	-
TOTAL INVESTMENTS AND INTEREST									21,376,614	855,065

The municipality has no investments other than bank deposits. It is not envisaged that any surplus cash will be generated to invest.

2.6.2 Medium-term outlook: capital revenue

Table 15 Breakdown of the funding composition of the 2012/13 medium-term capital programme:

Description	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2013/14	%	Budget Year +1 2014/15	%	Budget Year +2 2015/16	%
National Government	9,574,000		9,089,000		22,850,000		21,733,000	
Provincial Government	-		-		-		-	
Transfers recognised - capital	9,574,000	100.00%	9,089,000	100.00%	22,850,000	100.00%	21,733,000	100.00%
Public contributions & donations								
Borrowing								
Internally generated funds								
Total Capital Funding	9,574,000	100.00%	9,089,000	100.00%	22,850,000	100.00%	21,733,000	100.00%

Capital grants and receipts equates to 100 per cent of the total funding source for capital expenditure.

MBRR Table SA 17 - Detail of borrowings

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	-	-	-	-	-	-	-	-	-
Total Borrowing	-	-	-	-	-	-	-	-	-

Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	-	-	-	-	-	-	-	-	-

The municipality has no borrowing debt.

MBRR Table SA 18 - Capital transfers and grant receipts

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
RECEIPTS:										
Operating Transfers and Grants										
National Government:		9,277,967	11,450,480	13,116,000	15,241,000	15,241,000	15,241,000	16,808,000	17,803,000	20,836,000
	Equitable Share	7,227,967	9,050,480	10,466,000	11,941,000	11,941,000	11,941,000	13,268,000	15,069,000	17,919,000
	Finance Management	750,000	1,200,000	1,450,000	1,500,000	1,500,000	1,500,000	1,650,000	1,800,000	1,950,000
	Municipal Systems Improvement	1,300,000	1,200,000	1,200,000	800,000	800,000	800,000	890,000	934,000	967,000
	Public Works				1,000,000	1,000,000	1,000,000	1,000,000		
Provincial Government:		540,022	3,657,344	7,797,445	665,000	12,065,000	12,065,000	920,000	777,000	777,000
	Sports and Recreation	334,000	340,000	501,000	665,000	665,000	665,000	720,000	777,000	777,000
	Kreeberg festival	11,989	200,000					100,000		
	Housing		2,541,551	2,381,969						
	Sports and Recreation			3,755,965						
	Job creation		325,000	325,000						
	Water affairs	165,000	89,120							
	Housing B. Agterdam		61,673							
	Vanwyksvlei water assistance			639,879						
	Youth Development			93,632						
	Water Service Plan	14,033								
	Economic affairs	15,000	100,000	100,000				100,000		
	Housing					2,500,000	2,500,000			
	EPWP					8,000,000	8,000,000			
	Dept. of Water affairs					400,000	400,000			
	Municipal Drought Relief					500,000	500,000			
Other grant providers:		45,375	57,455	-	-	-	-	-	-	-
Open Africa			57,455							
Development Bank		45,375								
Total Operating Transfers and Grants		9,863,364	15,165,279	20,913,445	15,906,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000
Capital Transfers and Grants										
National Government:		5,778,000	6,562,000	7,892,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Municipal Infrastructure(MIG)	5,778,000	6,562,000	7,892,000	9,574,000	9,574,000	9,574,000	9,089,000	7,850,000	8,033,000
	Regional bulk Infrastructure Grant								15,000,000	13,700,000
Total Capital Transfers and Grants		5,778,000	6,562,000	7,892,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
TOTAL RECEIPTS OF TRANSFERS & GRANTS		15,641,364	21,727,279	28,805,445	25,480,000	36,880,000	36,880,000	26,817,000	41,430,000	43,346,000

2.6.3 Cash Flow Management

Cash flow

- Clear separation of receipts and payments within each cash flow category; and
- Clear separation of capital and operating receipts from government, which also enables cash from „Ratepayers and other“ to be provided for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue.

Assumptions

Description	2013/14 Medium Term Revenue & Expenditure Framework		
	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Growth in debtors	2,525,492	2,947,464	3,159,711
Payment of creditors(retention)	(957,400)	(908,900)	(2,285,000)
Payment of creditors(VAT)	(203,300)	(225,870)	(267,580)
Creation of creditor: Retention - 10% of Capital Grant funding	908,900	2,285,000	2,173,300
Creation of creditor: VAT - 14% of growth in service debtors	225,870	225,870	225,870
Creation of creditor: other	157,192	157,192	157,192

MBRR Table A7 - Budget cash flow statement

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other	13,912,404	9,353,260	24,576,624	21,101,644	22,601,644	22,240,556	22,240,556	22,121,840	27,003,921	30,174,964
Government - operating	12,597,889	16,999,850	18,717,242	15,906,000	27,306,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000
Government - capital	5,202,223	12,592,430	10,088,203	9,574,000	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Interest	1,747,805	1,119,651	886,509	1,300,300	1,300,300	1,510,232	1,510,232	1,300,300	1,365,315	1,433,581
Dividends										
Payments										
Suppliers and employees	(27,975,386)	(28,255,375)	(35,453,386)	(30,104,610)	(43,004,610)	(42,853,454)	(42,853,454)	(34,814,614)	(36,642,433)	(41,210,216)
Finance charges	(290,205)	(434,488)	(826,755)				-	(531,013)	(587,763)	(1,646,539)
Transfers and Grants	(5,733,259)	(6,888,136)	(7,436,334)	(7,168,903)	(7,168,903)	(7,168,903)	(7,168,903)	(7,535,741)	(9,251,939)	(9,519,108)
NET CASH FROM/(USED) OPERATING ACTIVITIES	(538,529)	4,487,192	10,552,104	10,608,431	10,608,431	10,608,431	10,608,431	7,357,773	23,317,101	22,578,682
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		13,806								
Decrease (increase) in non-current debtors	8,032	8,360	8,692	6,633	6,633	6,633	6,633	9,045	9,045	9,045
Decrease (increase) other non-current receivables							-			
Decrease (increase) in non-current investments							-			
Payments										
Capital assets	(5,257,877)	(12,633,480)	(10,130,263)	(9,574,000)	(9,574,000)	(9,574,000)	(9,574,000)	(9,089,000)	(22,850,000)	(21,733,000)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(5,249,845)	(12,611,314)	(10,121,571)	(9,567,367)	(9,567,367)	(9,567,367)	(9,567,367)	(9,079,955)	(22,840,955)	(21,723,955)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits	16,675	19,210	24,370	29,000	29,000	29,000	29,000	29,000	29,000	29,000
Payments										
Repayment of borrowing	(78,843)						-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(62,168)	19,210	24,370	29,000	29,000	29,000	29,000	29,000	29,000	29,000
NET INCREASE/ (DECREASE) IN CASH HELD	(5,850,542)	(8,104,912)	454,903	1,070,064	1,070,064	1,070,064	1,070,064	(1,693,182)	505,146	883,727
Cash/cash equivalents at the year begin:	35,102,816	29,252,274	21,147,362	21,602,265	21,602,265	21,602,265	21,602,265	22,672,329	20,979,147	21,484,293
Cash/cash equivalents at the year end:	29,252,274	21,147,362	21,602,265	22,672,329	22,672,329	22,672,329	22,672,329	20,979,147	21,484,293	22,368,020

If the assumptions realise, cash flow will remain fairly constant over the MTREF.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

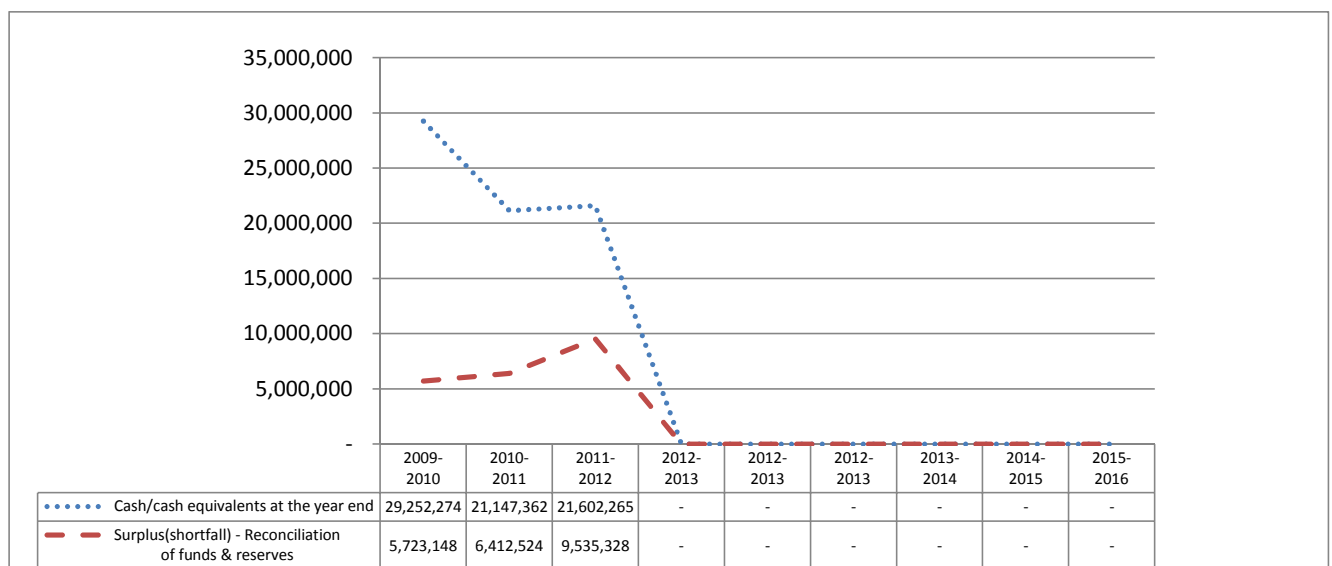
- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be „funded“. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available										
Cash/cash equivalents at the year end	29,252,274	21,147,362	21,602,265	22,672,329	22,672,329	22,672,329	22,672,329	20,979,147	21,484,293	22,368,020
Other current investments > 90 days	0	-	(0)	494,034	494,034	0	0	(0)	(0)	(0)
Non current assets - Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	29,252,274	21,147,362	21,602,265	23,166,364	23,166,364	22,672,330	22,672,330	20,979,147	21,484,293	22,368,019
Application of cash and investments										
Unspent conditional transfers	13,097,173	3,509,447	2,068,028	-	-	-	-	2,070,473	2,070,473	2,070,473
Unspent borrowing										
Statutory requirements								166,413	166,413	166,413
Other working capital requirements	(1,278,040)	(241,991)	(1,469,798)	(2,801,600)	(2,817,600)	(2,813,600)	(2,813,600)	(4,468,908)	(5,396,616)	(8,011,124)
Other provisions								1,347,518	1,347,518	1,347,518
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investme	11,709,994	11,467,382	11,468,707	11,467,382	11,467,382	11,467,382	11,467,382	11,468,707	11,468,707	11,468,707
Total Application of cash and investmen	23,529,127	14,734,838	12,066,937	8,665,782	8,649,782	8,653,782	8,653,782	10,584,203	9,656,495	7,041,987
Surplus(shortfall)	5,723,148	6,412,524	9,535,328	14,500,582	14,516,582	14,018,548	14,018,548	10,394,944	11,827,798	15,326,033

The following graph supplies an analysis of the trends relating to cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.



2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

MBRR SA10 – Funding compliance measurement

Description	MFMA section	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures											
Cash/cash equivalents at the year end - R	18(1)b	29,252,274	21,147,362	21,602,265	22,672,329	22,672,329	22,672,329	22,672,329	20,979,147	21,484,293	22,368,020
Cash + investments at the yr end less applications - R	18(1)b	5,723,148	6,412,524	9,535,328	14,500,582	14,516,582	14,018,548	14,018,548	10,394,944	11,827,798	15,326,033
Cash year end/monthly employee/supplier payments	18(1)b	11	7	6	7	5	5	5	6	5	5
Surplus/(Deficit) excluding depreciation offsets: R	18(1)	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	5,207,503	22,850,000	21,733,000
Service charge rev % change - macro CPIX target excl	18(1)a,(2)	-6.00%	2.97%	3.57%	4.12%	4.12%	0.60%	0.60%	7.96%	9.70%	7.01%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	80.02%	46.85%	114.20%	93.78%	94.17%	94.08%	94.08%	89.74%	90.15%	90.51%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	5.49%	0.94%	0.00%	1.06%	1.06%	1.09%	1.09%	0.96%	0.87%	0.81%
Capital payments % of capital expenditure	18(1)c;19	100.12%	100.00%	98.82%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Borrowing receipts % of capital expenditure (excl. trans	18(1)c	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grants % of Gov.t. legislated/gazetted allocations	18(1)a	100.00%	100.00%	123.71%	104.08%	147.64%	147.64%	147.64%	100.00%	100.00%	100.00%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	8.60%	-15.90%	97.60%	0.00%	0.00%	0.00%	54.70%	44.20%	32.90%
Long term receivables % change - incr(decr)	18(1)a	N.A.	-6.60%	-8.00%	-15.90%	0.00%	0.00%	0.00%	-18.90%	-23.20%	-30.30%
R&M % of Property Plant & Equipment	20(1)(vi)	0.64%	0.90%	0.79%	0.88%	0.97%	1.00%	1.03%	1.01%	1.05%	0.00%
Asset renewal % of capital budget	20(1)(vi)	86.26%	98.26%	96.37%	100.00%	88.51%	88.51%	88.51%	100.00%	34.35%	26.69%

2.6.5.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A „positive“ cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2013/14 MTREF shows R20.9 million, R21.4 million and R22.3 million for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in MBRR Table A8, on [page 26](#). The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has been declining significantly for the period 2009/10 to 2012/13, moving from 11 to 5 with the 2013/14 MTREF. This measure will have to be carefully monitored going forward.

2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An „adjusted“ surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2013/14 MTREF the indicative outcome is a surplus of R5.2 million for 2013/14, R22.8 million for 2014/15 and 21.7 million for 2015/16.

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in „revenue“, which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are „collected“. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 89.7, 90.1 and 90.5 per cent for each of the respective financial years.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 0.96, 0.87 and 0.81 per cent over the MTREF.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to stay within strict compliance with the legislative requirement that creditors be paid within 30 days.

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

Council will not borrow for the MTREF.

2.6.5.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as published in the Division of Revenue Act (DoRA) have been budgeted for. The municipality has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. The MTREF shows an increase of 54.7 per cent for 2013/14 and increases of 44.2 per cent and 32.9 per cent for the outer years.

2.6.5.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance is contained in MBRR SA34C on pages 69 and 70.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for „repairs and maintenance“ budgets. Further details in this regard are contained in MBRR SA34b on pages 67 and 68.

2.7 Expenditure on grants and reconciliations of unspent funds

MBRR SA19 - Expenditure on transfers and grant programmes

R	Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	EXPENDITURE:	1, 2									
	Operating expenditure of Transfers and Grants										
	National Government:		9,151,781	12,725,677	11,011,720	10,468,903	10,468,903	10,468,903	11,075,741	11,985,939	12,436,108
	Equitable Share		5,733,259	6,888,136	7,436,334	7,168,903	7,168,903	7,168,903	7,535,741	9,251,939	9,519,108
	Finance Management		857,244	1,250,862	1,420,789	1,500,000	1,500,000	1,500,000	1,650,000	1,800,000	1,950,000
	Municipal Systems Improvement		685,217	1,260,726	1,193,672	800,000	800,000	800,000	890,000	934,000	967,000
	Public Works					1,000,000	1,000,000	1,000,000	1,000,000		
	Municipal Infrastructure(MIG)		1,876,061	3,325,954	960,924						
	Other transfers/grants [insert description]										
	Provincial Government:		529,167	2,688,205	4,931,240	665,000	12,065,000	12,065,000	920,000	777,000	777,000
	Sports and Recreation		222,169	426,666	339,272	665,000	665,000	665,000	720,000	777,000	777,000
	Housing						2,500,000	2,500,000			
	EPWP						8,000,000	8,000,000			
	Dept. of Water affairs						400,000	400,000			
	Municipal Drought Relief						500,000	500,000			
	Kareeberg Festival		62,246	140,587	59,440				100,000		
	Housing 81 homes			1,441,000	2,381,969						
	Department of Economic Affairs - Fly-in		15,000	100,000	100,000				100,000		
	Premier's Funds - Job Creation			325,000	325,000						
	Water Assistance			73,303	639,879						
	Expanded Public Works Program				1,085,680						
	Housing B. Agterdam			61,673							
	Department of Water Affairs			89,120							
	Copperton pipeline		165,000								
	Vanwyksvlei Drought Relief			30,856							
	VWV Short Term Water Provision										
	Carnarvon Waste Management										
	Water Service Plan		64,751								
	Other transfers/grants [insert description]										
	District Municipality:		-	-	-	-	-	-	-	-	-
	Subsidy salary municipal manager										
	Other grant providers:		2,227,723	1,157,789	1,192,667	-	-	-	-	-	-
	Job Creation				11,948						
	Geotechnical Investigation				6,371						
	TV Fund				10,146						
	Sanitation - sewerage		1,497,818		1,164,203						
	Self Build Project			129,746							
	Electricity		54,823	4,529							
	Sanitation - sewerage			777,393							
	Vanwyksvlei Housing VAT			87,311							
	Vosburg Housing VAT		28,500	8,064							
	Carnarvon Waste Management			12,523							
	Vanwyksvlei Drought Relief (R 2.1mil)		436,542	80,767							
	Open Africa			57,455							
	Development Bank		45,375								
	Carnarvon Waste Management		8,596								
	VWV Short Term Water Provision		156,070								
	Total operating expenditure of Transfers and Grants	5	11,908,670	16,571,672	17,135,627	11,133,903	22,533,903	22,533,903	11,995,741	12,762,939	13,213,108
	Capital expenditure of Transfers and Grants										
	National Government:		4,483,090	9,346,932	6,966,614	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Municipal Infrastructure(MIG)		4,286,800	8,972,575	6,931,076	9,574,000	9,574,000	9,574,000	9,089,000	7,850,000	8,033,000
	Regional Bulk Infrastructure Grant				6,328					15,000,000	13,700,000
	Municipal Systems Improvement		196,290	359,112							
	Finance Management			15,245	29,211						
	Other capital transfers/grants [insert desc]										
	Provincial Government:		110,749	1,201,702	2,832,013	-	-	-	-	-	-
	Sports and Recreation		110,749	101,151	161,728						
	Expanded Public Works Program				2,670,285						
	Services: Housing 81 homes			1,100,551							
	District Municipality:		-	-	-	-	-	-	-	-	-
	Subsidy salary municipal manager										
	Other grant providers:		611,384	2,043,796	289,576	-	-	-	-	-	-
	Sanitation - sewerage				289,576						
	CMIP Kwaggakolk (VAT)			51,737							
	Sanitation - sewerage		43,706	1,511,832							
	Electricity			23,360							
	Vanwyksvlei Drought Relief (R 2.1mil)		405,797	456,868							
	VWV Short Term Water Provision		161,881								
	Total capital expenditure of Transfers and Grants	5	5,205,223	12,592,430	10,088,203	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		17,113,893	29,164,102	27,223,830	20,707,903	32,107,903	32,107,903	21,084,741	35,612,939	34,946,108

MBRR SA 20 - Reconciliation between transfers, grant receipts and unspent funds

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Operating transfers and grants:									
	National Government:									
	Balance unspent at beginning of the year	15,860,494	9,402,082							
	Current year receipts	9,426,756	10,995,563	11,206,636	15,241,000	26,641,000	26,641,000	17,008,000	17,803,000	20,836,000
	Conditions met - transferred to revenue	12,375,720	20,397,645	11,206,636	15,241,000	26,641,000	26,641,000	17,008,000	17,803,000	20,836,000
	Conditions still to be met - transferred to liabilities	12,911,530	-	-						
	Provincial Government:									
	Balance unspent at beginning of the year	179,974	185,643							
	Current year receipts	227,838	238,849	339,272	665,000	665,000	665,000	720,000	777,000	777,000
	Conditions met - transferred to revenue	222,169	424,492	339,272	665,000	665,000	665,000	720,000	777,000	777,000
	Conditions still to be met - transferred to liabilities	185,643	-	-						
	District Municipality:									
	Balance unspent at beginning of the year									
	Current year receipts				-	-	-			
	Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities									
	Other grant providers:									
	Balance unspent at beginning of the year		3,509,447	3,509,447				2,070,473	2,070,473	2,070,473
	Current year receipts			5,784,635						
	Conditions met - transferred to revenue	-	-	7,226,054	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities		3,509,447	2,068,028				2,070,473	2,070,473	2,070,473
	Total operating transfers and grants revenue	12,597,889	20,822,137	18,771,962	15,906,000	27,306,000	27,306,000	17,728,000	18,580,000	21,613,000
	Total operating transfers and grants - CTBM	13,097,173	3,509,447	2,068,028	-	-	-	2,070,473	2,070,473	2,070,473
	Capital transfers and grants:									
	National Government:									
	Balance unspent at beginning of the year									
	Current year receipts	5,091,473	12,491,536	6,966,614	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Conditions met - transferred to revenue	5,091,473	12,491,536	6,966,614	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Conditions still to be met - transferred to liabilities									
	Provincial Government:									
	Balance unspent at beginning of the year									
	Current year receipts	110,749	101,151	161,728						
	Conditions met - transferred to revenue	110,749	101,151	161,728	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities									
	District Municipality:									
	Balance unspent at beginning of the year									
	Current year receipts									
	Conditions met - transferred to revenue	-	-	-	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities									
	Other grant providers:									
	Balance unspent at beginning of the year									
	Current year receipts			2,959,861						
	Conditions met - transferred to revenue	-	-	2,959,861	-	-	-	-	-	-
	Conditions still to be met - transferred to liabilities									
	Total capital transfers and grants revenue	5,202,222	12,592,687	10,088,203	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
	Total capital transfers and grants - CTBM	-	-	-	-	-	-	-	-	-
	TOTAL TRANSFERS AND GRANTS REVENUE	17,800,111	33,414,824	28,860,165	25,480,000	36,880,000	36,880,000	26,817,000	41,430,000	43,346,000
	TOTAL TRANSFERS AND GRANTS - CTBM	13,097,173	3,509,447	2,068,028	-	-	-	2,070,473	2,070,473	2,070,473

2.8 Councillor and employee benefits

MBRR SA22 - Summary of councillor and staff benefits

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
	Basic Salaries and Wages	896,833	1,212,011	1,215,920	1,263,349	1,263,349	1,263,349	1,332,834	1,399,475	1,469,448
	Pension and UIF Contributions									
	Medical Aid Contributions									
	Motor Vehicle Allowance	298,946	304,554	388,332	421,117	421,117	421,117	444,279	466,492	489,816
	Cellphone Allowance	77,259	81,168	83,406	98,261	98,261	98,261	103,673	114,040	125,444
	Housing Allowances									
	Other benefits and allowances									
	Sub Total - Councillors	1,273,038	1,597,733	1,687,658	1,782,727	1,782,727	1,782,727	1,880,786	1,980,007	2,084,708
	% increase		25.51%	5.63%	5.63%	0.00%	0.00%	5.50%	5.28%	5.29%
Senior Managers of the Municipality										
	Basic Salaries and Wages	1,495,684	1,518,507	3,137,133	2,187,838	2,222,776	2,222,776	2,668,029	2,854,798	3,054,641
	Pension and UIF Contributions	147,223	149,450	232,953	289,199	297,847	297,847	352,888	377,173	403,155
	Medical Aid Contributions	86,948	90,307	119,678	121,691	121,691	121,691	123,789	142,356	152,904
	Overtime									
	Performance Bonus		149,143	170,528	202,543	202,543	202,543	202,543	202,543	202,543
	Motor Vehicle Allowance	409,308	357,230	390,585	385,779	385,779	385,779	412,935	441,840	441,840
	Cellphone Allowance									
	Housing Allowances									
	Other benefits and allowances	6,162	5,624	6,654	16,875	16,875	16,875	20,305	20,646	20,996
	Payments in lieu of leave									
	Long service awards									
	Post-retirement benefit obligations									
	Sub Total - Senior Managers of Municipality	2,145,326	2,270,261	4,057,531	3,203,925	3,247,511	3,247,511	3,780,489	4,039,356	4,276,079
	% increase		5.82%	78.73%	-21.04%	1.36%	0.00%	16.41%	6.85%	5.86%
Other Municipal Staff										
	Basic Salaries and Wages	6,272,727	6,127,976	5,398,821	5,708,942	6,307,598	6,307,598	7,488,236	8,129,568	8,832,552
	Pension and UIF Contributions	1,355,963	881,067	860,492	1,056,380	1,164,138	1,164,138	1,276,736	1,365,009	1,459,179
	Medical Aid Contributions	240,618	255,659	283,881	356,532	356,532	356,532	361,844	377,656	428,907
	Overtime	186,686	181,472	270,201	155,000	155,000	155,000	200,000	200,000	200,000
	Performance Bonus									
	Motor Vehicle Allowance		60,000	60,000	72,000	72,000	72,000	68,373	72,000	72,000
	Cellphone Allowance									
	Housing Allowances	5,138	9,797	9,355	24,480	24,480	24,480	15,840	20,160	20,160
	Other benefits and allowances	68,809	190,312	74,154	277,306	277,306	277,306	399,261	379,837	388,515
	Payments in lieu of leave									
	Long service awards									
	Post-retirement benefit obligations		545,169		594,394	594,394	594,394	594,394	653,833	719,216
	Sub Total - Other Municipal Staff	8,129,940	8,251,452	6,956,905	8,245,034	8,951,448	8,951,448	10,404,684	11,198,063	12,120,529
	% increase		1.49%	-15.69%	18.52%	8.57%	0.00%	16.23%	7.63%	8.24%
Total Parent Municipality										
		11,548,304	12,119,446	12,702,094	13,231,686	13,981,686	13,981,686	16,065,959	17,217,425	18,481,316
			4.95%	4.81%	4.17%	5.67%	0.00%	14.91%	7.17%	7.34%
	TOTAL SALARY, ALLOWANCES & BENEFITS	11,548,304	12,119,446	12,702,094	13,231,686	13,981,686	13,981,686	16,065,959	17,217,425	18,481,316
	% increase		4.95%	4.81%	4.17%	5.67%	0.00%	14.91%	7.17%	7.34%
TOTAL MANAGERS AND STAFF										
		10,275,266	10,521,713	11,014,436	11,448,959	12,198,959	12,198,959	14,185,173	15,237,418	16,396,608

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		1.			2.	3.
Councillors						
Speaker	476,012		180,530			656,542
Chief Whip						-
Executive Mayor						-
Deputy Executive Mayor						-
Executive Committee						-
Total for all other councillors	856,822		367,422			1,224,244
Total Councillors	1,332,834	-	547,952			1,880,786
Senior Managers of the Municipality						
Municipal Manager (MM)	1,023,443	6,573		64,689		1,094,705
Chief Finance Officer	539,459	169,752	137,645	43,567		890,423
Chief Operational Manager	565,668	180,184	137,645	50,720		934,217
Head: Corporate Services	539,459	140,472	137,645	43,567		861,143
						-
						-
Total Senior Managers of the Municipality	2,668,029	496,982	412,935	202,543	-	3,780,489
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	4,000,863	496,982	960,887	202,543	-	5,661,275

MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers Numbers	2011/12			Current Year 2012/13			Budget Year 2013/14		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Council Members)	7	7		7	7		7	7	
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	4	3	1	4	3	1	4	3	1
Other Managers	3	3		3	3		3	3	
Professionals	–	–	–	–	–	–	–	–	–
Finance									
Spatial/town planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other									
Technicians	–	–	–	–	–	–	–	–	–
Finance									
Spatial/town planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other									
Clerks (Clerical and administrative)	15	15	✓	15	15	✓	15	15	
Service and sales workers									
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators	9	9		9	9		12	12	
Elementary Occupations	42	42	✓	42	42		39	39	
TOTAL PERSONNEL NUMBERS	80	79	1	80	79	1	80	79	1
% increase				–	–	–	–	–	–
Total municipal employees headcount	73	72	1	73	72	1	73	72	1
Finance personnel headcount	9	9	–	9	9	–	10	10	–
Human Resources personnel headcount	3	3	–	2	2	–	3	3	–

2.9 Monthly targets for revenue, expenditure and cash flow

MBRR SA25 - Budgeted monthly revenue and expenditure

Description		Budget Year 2013/14												Medium Term Revenue and Expenditure		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R																
Revenue By Source																
	Property rates	5,431,632											-	5,431,632	6,488,028	6,622,569
	Property rates - penalties & collection charges	13,641	12,617	12,247	28,458	21,148	17,623	16,757	16,232	13,641	12,617	12,247	12,772	190,000	199,500	209,475
	Service charges - electricity revenue	669,514	768,535	702,038	643,100	704,193	651,971	694,143	663,679	651,971	694,143	651,971	651,978	8,147,236	9,255,214	12,321,447
	Service charges - water revenue	309,589	355,377	324,628	297,375	325,625	301,477	320,978	306,891	301,477	320,978	301,477	301,482	3,767,354	4,481,248	4,669,937
	Service charges - sanitation revenue	195,799	224,758	205,311	188,074	205,941	190,669	203,002	194,093	190,669	203,002	190,669	190,673	2,382,660	2,597,987	2,613,668
	Service charges - refuse revenue	253,250	290,705	265,552	243,258	266,367	246,614	262,566	251,043	246,614	262,566	246,614	246,620	3,081,769	3,589,479	3,637,790
	Service charges - other												-	-	-	-
	Rental of facilities and equipment	73,928	2,372	85,549	2,202	29,406	6,229	79,746	79,529	8,508	31,891	7,545	3,771	410,674	431,133	452,689
	Interest earned - external investments	61,269	93,546	102,316	163,455	-	93,546	372,039	101,194	61,269	93,546	61,269	93,551	1,297,000	1,361,850	1,429,943
	Interest earned - outstanding debtors	263	261	259	257	255	253	251	249	247	245	243	517	3,300	3,465	3,638
	Dividends received												-	-	-	-
	Fines	102	846	689	2,020	1,495	989	2,229	197	102	846	689	2,026	12,230	12,842	13,484
	Licences and permits	441	120	440	365	755	340	540	390	801	1,621	1,121	486	7,420	7,791	8,181
	Agency services	8,291	3,277	5,122	8,353	5,466	9,715	6,310	4,624	8,375	7,371	7,306	22,789	97,000	101,850	106,943
	Transfers recognised - operational	8,022,667				4,631,667			651,000	4,422,667			-	17,728,000	18,580,000	21,613,000
	Other revenue	62,410	32,130	16,604	589,475	25,303	19,540	71,614	37,287	11,232	21,167	9,890	222,704	1,119,357	2,786,313	2,678,492
	Gains on disposal of PPE												-	-	-	-
Total Revenue (excluding capital transfers and contributions)		15,102,796	1,784,544	1,720,756	2,166,392	6,217,620	1,538,966	2,030,175	2,306,408	5,917,572	1,649,993	1,491,041	1,749,368	43,675,632	49,896,700	56,381,256
Expenditure By Type																
	Employee related costs	932,544	1,283,283	1,015,224	1,034,891	1,011,323	1,473,734	1,115,646	1,085,360	1,128,502	1,984,411	1,034,891	1,085,364	14,185,173	15,237,418	16,396,608
	Remuneration of councillors	156,750	156,750	156,750	156,750	156,750	156,750	217,100	165,371	165,371	165,371	165,371	165,375	1,984,459	2,094,047	2,210,152
	Debt impairment											225,000	-	225,000	236,250	248,063
	Depreciation & asset impairment											1,943,709	-	1,943,709	2,721,192	3,265,431
	Finance charges												531,013	531,013	587,763	1,646,539
	Bulk purchases	662,788	1,139,005	778,295	573,645	597,614	587,430	599,079	611,004	573,645	597,614	587,430	599,084	7,906,633	9,048,258	11,464,059
	Other materials	19,603	35,823	44,145	32,809	35,735	57,431	55,493	36,842	28,282	26,043	39,385	19,609	431,200	452,911	671,933
	Contracted services	23,703	43,317	53,379	39,672	43,211	69,445	67,101	44,549	34,198	31,491	47,624	23,710	521,400	551,680	587,636
	Transfers and grants	2,511,914				2,511,914				2,511,914			-	7,535,741	9,251,939	9,519,108
	Other expenditure	400,318	342,185	705,851	568,893	397,734	867,808	269,276	196,304	549,906	225,871	291,889	5,393,269	10,209,304	9,713,141	10,369,521
	Loss on disposal of PPE											2,000	-	2,000	2,100	2,205
Total Expenditure		4,707,620	3,000,363	2,753,644	2,406,660	4,754,281	3,212,598	2,323,695	2,139,430	4,991,818	3,030,801	4,337,299	7,817,424	45,475,632	49,896,699	56,381,256
Surplus/(Deficit)		10,395,176	(1,215,819)	(1,032,888)	(240,268)	1,463,340	(1,673,632)	(293,520)	166,978	925,754	(1,380,808)	(2,846,258)	(6,068,056)	(1,800,000)	0	0
	Transfers recognised - capital	9,089,000											-	9,089,000	22,850,000	21,733,000
	Contributions recognised - capital												-	-	-	-
	Contributed assets												-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19,484,176	(1,215,819)	(1,032,888)	(240,268)	1,463,340	(1,673,632)	(293,520)	166,978	925,754	(1,380,808)	(2,846,258)	(6,068,056)	7,289,000	22,850,000	21,733,000
	Taxation												-	-	-	-
	Attributable to minorities												-	-	-	-
	Share of surplus/ (deficit) of associate												-	-	-	-
Surplus/(Deficit) attributable to municipality		19,484,176	(1,215,819)	(1,032,888)	(240,268)	1,463,340	(1,673,632)	(293,520)	166,978	925,754	(1,380,808)	(2,846,258)	(6,068,056)	7,289,000	22,850,000	21,733,000

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote															
EXECUTIVE AND COUNCIL	20,426,487	296,823	280,182	289,649	4,284,536	256,856	363,653	648,784	3,909,125	239,546	228,406	563,987	23,527,507	38,289,384	37,750,536
BUDGET AND TREASURY OFFICE	2,641,547	244,828	129,434	717,145	727,773	95,783	452,557	524,811	828,710	266,598	159,674	161,362	10,850,222	13,514,034	16,109,948
CORPORATE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMMUNITY AND SOCIAL SERVICES	426	596	438	520	478	442	436	461	607	429	552	1,265	6,650	6,983	7,332
HOUSING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	20	91	40	89	65	59	36	61	75	22	31	116	705	740	777
SPORT AND RECREATION	774	1,287	818	1,066	1,490	1,662	1,797	1,088	1,825	1,455	1,259	3,379	17,900	18,870	19,868
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	152,191	196,266	180,606	121,235	192,693	163,183	159,325	185,297	173,141	181,792	135,300	141,520	3,082,549	3,580,288	3,638,660
WASTE WATER MANAGEMENT	118,732	156,142	150,805	192,888	149,600	161,937	151,266	153,485	211,366	137,140	144,800	140,725	2,708,886	2,924,223	2,939,904
ROAD TRANSPORT	86	131	111	105	99	117	96	95	127	92	91	850	2,000	2,025	2,126
WATER	270,882	307,180	271,005	307,277	326,128	311,753	316,579	222,829	235,663	244,769	271,006	208,949	4,094,030	4,807,946	4,996,658
ELECTRICITY	580,641	581,200	687,317	526,408	534,759	547,174	584,430	588,497	556,934	518,150	549,922	527,213	8,474,173	9,582,186	12,648,457
Total Revenue by Vote	24,191,796	1,784,544	1,720,756	2,166,392	6,217,621	1,538,966	2,030,175	2,306,408	5,917,573	1,649,993	1,491,041	1,749,366	52,764,632	72,746,689	78,114,256
Expenditure by Vote to be appropriated															
EXECUTIVE AND COUNCIL	2,929,513	291,252	215,667	350,162	2,561,849	1,484,189	344,234	326,354	2,333,017	1,151,639	1,046,180	3,551,850	17,485,906	18,627,675	19,618,115
BUDGET AND TREASURY OFFICE	295,729	360,005	747,132	547,288	581,403	397,533	370,079	401,195	521,083	388,884	611,236	975,445	7,267,012	8,064,470	9,773,225
CORPORATE SERVICES	114,897	252,611	159,358	152,263	150,597	151,024	142,598	138,893	208,917	157,924	268,011	259,920	1,899,013	2,024,359	2,142,803
PLANNING AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HEALTH	-	2,582	85	60	-	2,276	703	1,057	1,282	-	-	13,421	21,476	22,484	23,543
COMMUNITY AND SOCIAL SERVICES	173,702	203,153	175,732	89,929	182,674	76,381	143,899	79,800	105,005	74,295	295,452	219,077	1,149,099	1,223,165	1,303,238
HOUSING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PUBLIC SAFETY	2,419	110,690	4,744	10,404	107,629	6,986	104,299	7,202	108,828	102,634	203,724	212,796	82,355	83,939	90,716
SPORT AND RECREATION	24,708	141,054	26,108	34,013	147,537	53,017	157,327	134,724	80,724	146,411	240,153	185,097	570,873	586,651	643,013
ENVIRONMENTAL PROTECTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SOLID WASTE MANAGEMENT	133,571	284,488	170,745	106,402	181,352	155,453	152,067	174,861	634,668	98,114	318,747	294,945	2,705,413	2,875,184	3,053,781
WASTE WATER MANAGEMENT	97,047	327,624	123,262	157,666	122,276	132,360	123,638	125,452	172,761	112,092	218,353	501,603	2,214,134	2,578,306	2,865,383
ROAD TRANSPORT	115,937	275,927	148,458	140,362	132,348	157,465	128,463	128,132	170,522	123,566	222,727	928,946	2,672,753	3,081,970	3,405,218
WATER	37,619	167,621	59,657	89,655	49,778	46,614	69,690	49,052	95,904	45,076	159,657	30,914	901,237	1,042,918	1,316,728
ELECTRICITY	782,478	583,456	922,696	728,456	536,838	549,300	586,698	571,708	559,097	620,166	752,059	643,409	8,506,361	9,685,578	12,145,692
Total Expenditure by Vote	4,707,620	3,000,363	2,753,644	2,406,660	4,754,281	3,212,588	2,323,695	2,138,430	4,991,818	3,030,801	4,337,299	7,817,423	45,475,632	48,886,689	56,381,256
Surplus/(Deficit) before assoc.	19,484,176	(1,215,819)	(1,032,888)	(240,268)	1,463,340	(1,673,622)	(293,520)	166,978	925,755	(1,380,808)	(2,846,258)	(6,068,057)	7,289,000	22,859,000	21,733,000
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	19,484,176	(1,215,819)	(1,032,888)	(240,268)	1,463,340	(1,673,622)	(293,520)	166,978	925,755	(1,380,808)	(2,846,258)	(6,068,057)	7,289,000	22,859,000	21,733,000

MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

Description R	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard															
<i>Governance and administration</i>	23,068,034	541,651	419,616	1,016,794	5,012,309	352,639	816,210	1,173,595	4,737,835	566,144	388,080	(3,715,178)	34,377,729	51,813,428	53,860,484
Executive and council	20,426,487	296,823	290,182	299,649	4,284,536	256,856	363,653	648,784	3,909,125	299,546	228,406	563,987	23,527,507	38,299,394	37,750,536
Budget and treasury office	2,641,547	244,828	129,434	717,145	727,773	95,783	452,557	524,811	828,710	266,598	159,674	161,362	10,850,222	13,514,034	16,109,948
Corporate services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	1,220	1,974	1,296	1,675	2,033	2,163	2,269	1,610	2,507	1,906	1,842	4,760	25,255	26,593	27,977
Community and social services	426	596	438	520	478	442	436	461	607	429	552	1,265	6,650	6,983	7,332
Sport and recreation	774	1,287	818	1,066	1,490	1,662	1,797	1,088	1,825	1,455	1,259	3,379	17,900	18,870	19,868
Public safety	20	91	40	89	65	59	36	61	75	22	31	116	705	740	777
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	86	131	111	105	99	117	96	95	127	92	91	850	2,000	2,025	2,126
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	86	131	111	105	99	117	96	95	127	92	91	850	2,000	2,025	2,126
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	1,122,456	1,240,788	1,299,733	1,147,818	1,203,180	1,184,047	1,211,600	1,131,108	1,177,104	1,081,851	1,101,028	5,458,935	18,359,648	20,904,653	24,223,669
Electricity	580,641	581,200	697,317	526,408	534,759	547,174	584,430	569,497	556,834	518,150	549,922	527,213	8,474,173	9,582,186	12,648,457
Water	270,892	307,180	271,005	307,277	326,128	311,753	316,579	222,829	235,663	244,769	271,006	208,949	4,094,030	4,807,946	4,996,658
Waste water management	118,732	156,142	150,805	192,898	149,600	161,937	151,266	153,485	211,366	137,140	144,800	140,725	2,708,896	2,924,223	2,939,904
Waste management	152,191	196,266	180,606	121,235	192,693	163,183	159,325	185,297	173,141	181,792	135,300	141,520	3,082,549	3,590,298	3,638,650
Total Revenue - Standard	24,191,796	1,784,544	1,720,756	2,166,392	6,217,621	1,538,966	2,030,175	2,306,408	5,917,573	1,649,993	1,491,041	1,749,367	52,764,632	72,746,699	78,114,256
Expenditure - Standard															
<i>Governance and administration</i>	3,340,139	903,868	1,122,157	1,049,713	3,293,849	2,032,746	856,911	867,442	3,063,017	1,708,447	1,926,427	6,487,215	26,651,931	28,716,504	31,533,944
Executive and council	2,929,513	291,252	215,667	350,162	2,561,849	1,484,189	344,234	326,354	2,333,017	1,151,639	1,046,180	3,551,850	17,485,906	18,627,675	19,618,115
Budget and treasury office	295,729	360,005	747,132	547,288	581,403	397,533	370,079	401,195	521,083	398,884	611,236	975,445	7,267,012	8,064,470	9,773,225
Corporate services	114,897	252,611	159,358	152,263	150,597	151,024	142,598	139,893	208,917	157,924	269,011	259,920	1,899,013	2,024,359	2,142,603
<i>Community and public safety</i>	200,829	457,479	206,669	134,406	437,840	138,660	406,228	222,783	295,849	323,340	739,329	(1,739,609)	1,823,803	1,916,239	2,060,510
Community and social services	173,702	203,153	175,732	89,929	182,674	76,381	143,899	79,800	105,005	74,295	295,452	219,077	1,149,099	1,223,165	1,303,238
Sport and recreation	24,708	141,054	26,108	34,013	147,537	53,017	157,327	134,724	80,724	146,411	240,153	185,097	570,873	586,651	643,013
Public safety	2,419	110,690	4,744	10,404	107,629	6,986	104,299	7,202	108,828	102,634	203,724	212,796	82,355	83,939	90,716
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	2,582	85	60	-	2,276	703	1,057	1,282	-	-	13,421	21,476	22,484	23,543
<i>Economic and environmental services</i>	115,937	275,827	148,458	140,362	132,348	157,465	128,463	128,132	170,522	123,566	222,727	928,946	2,672,753	3,081,970	3,405,218
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	115,937	275,827	148,458	140,362	132,348	157,465	128,463	128,132	170,522	123,566	222,727	928,946	2,672,753	3,081,970	3,405,218
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	1,050,715	1,363,189	1,276,360	1,082,179	890,244	883,727	932,093	921,073	1,462,430	875,448	1,448,816	2,140,871	14,327,145	16,181,986	19,381,584
Electricity	782,478	583,456	922,696	728,456	536,838	549,300	586,698	571,708	559,097	620,166	752,059	643,409	8,506,361	9,685,578	12,145,692
Water	37,619	167,621	59,657	89,655	49,778	46,614	69,690	49,052	95,904	45,076	159,657	30,914	901,237	1,042,918	1,316,728
Waste water management	97,047	327,624	123,262	157,666	122,276	132,360	123,638	125,452	172,761	112,092	218,353	501,603	2,214,134	2,578,306	2,865,383
Waste management	133,571	284,488	170,745	106,402	181,352	155,453	152,067	174,861	634,668	98,114	318,747	294,945	2,705,413	2,875,184	3,053,781
Total Expenditure - Standard	4,707,620	3,000,363	2,753,644	2,406,660	4,754,281	3,212,598	2,323,695	2,139,430	4,991,818	3,030,801	4,337,299	7,817,423	45,475,632	48,896,699	56,381,256
Surplus/(Deficit) before assoc.	19,484,176	(1,215,819)	(1,032,888)	(240,268)	1,463,340	(1,673,632)	(293,520)	166,978	925,755	(1,380,808)	(2,846,258)	(6,068,056)	7,289,000	22,850,000	21,733,000
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19,484,176	(1,215,819)	(1,032,888)	(240,268)	1,463,340	(1,673,632)	(293,520)	166,978	925,755	(1,380,808)	(2,846,258)	(6,068,056)	7,289,000	22,850,000	21,733,000

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description R	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Multi-year expenditure to be appropriated															
EXECUTIVE AND COUNCIL													-	-	-
BUDGET AND TREASURY OFFICE													-	-	-
CORPORATE SERVICES													-	-	-
PLANNING AND DEVELOPMENT													-	-	-
HEALTH													-	-	-
COMMUNITY AND SOCIAL SERVICES													-	-	-
HOUSING													-	-	-
PUBLIC SAFETY													-	-	-
SPORT AND RECREATION													-	-	-
ENVIRONMENTAL PROTECTION													-	-	-
SOLID WASTE MANAGEMENT													-	-	-
WASTE WATER MANAGEMENT													-	-	-
ROAD TRANSPORT													-	-	-
WATER													-	-	-
ELECTRICITY													-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated															
EXECUTIVE AND COUNCIL													-	-	-
BUDGET AND TREASURY OFFICE													-	-	5,033,000
CORPORATE SERVICES													-	-	-
PLANNING AND DEVELOPMENT													-	-	-
HEALTH													-	-	-
COMMUNITY AND SOCIAL SERVICES	400,000												400,000	-	1,000,000
HOUSING													-	-	-
PUBLIC SAFETY													-	-	-
SPORT AND RECREATION	4,500,000												4,500,000	-	-
ENVIRONMENTAL PROTECTION													-	-	-
SOLID WASTE MANAGEMENT													-	7,850,000	500,000
WASTE WATER MANAGEMENT													-	-	-
ROAD TRANSPORT	4,189,000												4,189,000	-	300,000
WATER													-	15,000,000	14,700,000
ELECTRICITY													-	-	200,000
Capital single-year expenditure sub-total	9,089,000	-	-	-	-	-	-	-	-	-	-	-	9,089,000	22,850,000	21,733,000
Total Capital Expenditure	9,089,000	-	-	-	-	-	-	-	-	-	-	-	9,089,000	22,850,000	21,733,000

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

Description R	Budget Year 2013/14												Medium Term Revenue and Expenditure		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard															
Governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,033,000
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,033,000
Corporate services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	4,900,000	-	-	-	-	-	-	-	-	-	-	-	4,900,000	-	1,000,000
Community and social services	400,000	-	-	-	-	-	-	-	-	-	-	-	400,000	-	1,000,000
Sport and recreation	4,500,000	-	-	-	-	-	-	-	-	-	-	-	4,500,000	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	4,189,000	-	-	-	-	-	-	-	-	-	-	-	4,189,000	-	300,000
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	4,189,000	-	-	-	-	-	-	-	-	-	-	-	4,189,000	-	300,000
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services	-	-	-	-	-	-	-	-	-	-	-	-	-	22,850,000	15,400,000
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000,000	14,700,000
Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	7,850,000	500,000
Total Capital Expenditure - Standard	9,089,000	-	-	-	-	-	-	-	-	-	-	-	9,089,000	22,850,000	21,733,000

MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates	365,118	328,723	1,101,615	836,884	476,253	141,466	175,907	162,401	109,184	92,555	95,898	79,087	3,965,091	4,736,260	4,834,475
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	612,441	781,670	1,071,825	410,072	891,769	604,412	453,190	623,524	686,242	532,982	508,415	563,332	7,739,874	8,792,453	11,705,375
Service charges - water revenue	246,023	201,866	268,616	439,112	325,611	269,688	583,622	194,149	223,885	281,813	331,376	213,225	3,578,986	4,257,186	4,436,440
Service charges - sanitation revenue	208,480	73,171	162,053	354,972	-	181,140	172,130	155,042	138,727	434,634	266,917	116,261	2,263,527	2,468,088	2,482,985
Service charges - refuse revenue	235,823	220,234	216,074	311,736	199,328	119,499	266,326	223,896	222,729	419,286	312,614	180,136	2,927,681	3,410,005	3,455,901
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	25,960	8,072	19,794	53,724	81,118	38,996	49,551	9,629	5,533	37,926	21,925	58,446	410,674	431,133	452,689
Interest earned - external investments	62,558	93,820	91,939	86,387	94,169	87,875	152,385	91,451	84,826	146,480	95,289	209,821	1,297,000	1,361,850	1,429,943
Interest earned - outstanding debtors	292	293	281	279	277	275	272	270	269	266	264	262	3,300	3,465	3,638
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6	216	1,403	608	972	1,066	16	2,143	3,018	346	1,098	1,338	12,230	12,842	13,484
Licences and permits	678	751	959	344	959	688	489	886	615	552	417	82	7,420	7,791	8,181
Agency services	6,245	2,979	4,554	5,967	4,503	3,491	7,066	48,074	5,014	2,021	4,254	2,832	97,000	101,860	106,943
Transfers recognised - operational	8,022,667	-	-	-	4,982,667	-	-	-	4,722,667	-	-	-	17,728,000	18,580,000	21,613,000
Other revenue	396	391	14,143	190	6,681	6,325	11,140	8,400	21,421	1,131	24,837	1,024,302	1,119,357	2,786,313	2,678,492
Cash Receipts by Source	9,786,687	1,712,186	2,953,256	2,500,275	7,064,307	1,454,921	1,872,094	1,519,865	6,224,130	1,949,992	1,663,304	2,449,124	41,150,140	46,949,236	53,221,545
Other Cash Flows by Source															
Transfer receipts - capital	9,089,000	-	-	-	-	-	-	-	-	-	-	-	9,089,000	22,850,000	21,733,000
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2,559	2,791	2,950	1,365	2,729	2,047	1,365	2,729	3,412	1,365	2,729	2,959	29,000	29,000	29,000
Decrease (increase) in non-current debtors	732	731	765	747	750	752	756	757	759	762	765	769	9,045	9,045	9,045
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	18,878,978	1,715,708	2,956,971	2,502,387	7,067,786	1,457,720	1,874,215	1,523,351	6,228,301	1,952,119	1,666,798	2,452,852	50,277,185	69,837,281	74,992,590
Cash Payments by Type															
Employee related costs	857,559	955,256	1,146,544	1,130,103	964,711	1,259,258	1,136,830	1,146,777	1,210,919	884,725	1,093,606	1,973,330	13,759,618	14,780,296	15,904,710
Remuneration of councillors	154,666	159,271	156,397	159,688	155,300	154,638	162,202	158,591	224,572	164,231	167,228	167,685	1,984,459	2,094,047	2,210,152
Finance charges	-	-	-	-	-	-	-	-	-	-	-	531,013	531,013	587,763	1,646,539
Bulk purchases - Electricity	689,458	1,027,767	713,763	558,835	518,470	522,587	440,281	619,906	511,378	497,469	531,997	1,274,722	7,906,633	9,048,258	11,464,059
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	44,829	3,253	21,329	37,178	47,633	23,908	66,006	50,477	45,691	32,292	25,405	33,199	431,200	452,911	671,933
Contracted services	25,125	3,934	25,791	44,956	57,597	57,991	79,814	61,036	55,249	39,047	30,719	40,141	521,400	551,680	587,636
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	2,511,914	-	-	-	2,511,914	-	-	-	2,511,914	-	-	-	7,535,741	9,251,939	9,519,108
Other expenditure	285,170	181,323	7,812	14,503	5,569	13,580	4,626	3,276	3,439	1,379	3,065	9,687,563	10,211,305	9,715,241	10,371,726
Cash Payments by Type	4,568,711	2,330,804	2,071,636	1,945,263	4,261,194	2,031,962	1,889,759	2,040,063	4,563,162	1,619,143	1,852,020	13,707,653	42,881,369	46,482,135	52,375,864
Other Cash Flows/Payments by Type															
Capital assets	9,089,000	-	-	-	-	-	-	-	-	-	-	-	9,089,000	22,850,000	21,733,000
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	13,657,711	2,330,804	2,071,636	1,945,263	4,261,194	2,031,962	1,889,759	2,040,063	4,563,162	1,619,143	1,852,020	13,707,653	51,970,369	69,332,135	74,108,864
NET INCREASE/(DECREASE) IN CASH HELD	5,221,267	(615,096)	885,335	557,124	2,806,592	(574,242)	(15,544)	(516,712)	1,665,139	332,976	(185,222)	(11,254,800)	(1,693,183)	505,146	883,727
Cash/cash equivalents at the monthly year begin:	22,672,329	27,893,596	27,778,500	28,163,835	28,720,959	31,527,551	30,953,309	30,937,765	30,421,053	32,086,192	32,419,168	32,233,946	22,672,329	20,979,146	21,484,292
Cash/cash equivalents at the monthly year end:	27,893,596	27,778,500	28,163,835	28,720,959	31,527,551	30,953,309	30,937,765	30,421,053	32,086,192	32,419,168	32,233,946	20,979,146	20,979,146	21,484,292	22,368,019

2.10 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years).

2.11 Capital expenditure details

The following three tables present details of the municipality's capital expenditure programme, firstly on new assets, then the renewal of assets, the repair and maintenance of assets, and finally on depreciation.

MBRR SA 34a - Capital expenditure on new assets by asset class

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class										
	Infrastructure	-	-	-	-	1,100,000	1,100,000	-	15,000,000	14,400,000
	Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
	Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
	Storm water	-	-	-	-	-	-	-	-	-
	Infrastructure - Electricity	-	-	-	-	1,100,000	1,100,000	-	-	200,000
	Generation	-	-	-	-	-	-	-	-	-
	Transmission & Reticulation	-	-	-	-	-	-	-	-	-
	Street Lighting	-	-	-	-	1,100,000	1,100,000	-	-	200,000
	Infrastructure - Water	-	-	-	-	-	-	-	15,000,000	13,700,000
	Dams & Reservoirs	-	-	-	-	-	-	-	15,000,000	13,700,000
	Water purification	-	-	-	-	-	-	-	-	-
	Reticulation	-	-	-	-	-	-	-	-	-
	Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
	Reticulation	-	-	-	-	-	-	-	-	-
	Sewerage purification	-	-	-	-	-	-	-	-	-
	Infrastructure - Other	-	-	-	-	-	-	-	-	500,000
	Waste Management	-	-	-	-	-	-	-	-	-
	Transportation	-	-	-	-	-	-	-	-	-
	Gas	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	500,000
	Community	-	27,100	26,450	-	-	-	-	-	-
	Parks & gardens	-	27,100	26,450	-	-	-	-	-	-
	Sportsfields & stadia	-	-	-	-	-	-	-	-	-
	Swimming pools	-	-	-	-	-	-	-	-	-
	Community halls	-	-	-	-	-	-	-	-	-
	Libraries	-	-	-	-	-	-	-	-	-
	Recreational facilities	-	-	-	-	-	-	-	-	-
	Fire, safety & emergency	-	-	-	-	-	-	-	-	-
	Security and policing	-	-	-	-	-	-	-	-	-
	Buses	-	-	-	-	-	-	-	-	-
	Clinics	-	-	-	-	-	-	-	-	-
	Museums & Art Galleries	-	-	-	-	-	-	-	-	-
	Cemeteries	-	-	-	-	-	-	-	-	-
	Social rental housing	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-
	Heritage assets	-	-	-	-	-	-	-	-	-
	Buildings	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-
	Investment properties	-	-	-	-	-	-	-	-	-
	Housing development	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-

MBRR SA 34a - Capital expenditure on new assets by asset class

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Other assets	709,160	-	340,572	-	-	-	-	-	1,533,000
	General vehicles	231,579								
	Specialised vehicles									
	Plant & equipment	137,504		394						
	Computers - hardware/equipment	93,110		56,303			-			
	Furniture and other office equipment	208,267		48,967						
	Abattoirs									
	Markets									
	Civic Land and Buildings			234,908						1,533,000
	Other Buildings									
	Other Land									
	Surplus Assets - (Investment or Inventory)									
	Other	38,700								
	Agricultural assets	-	-	-	-	-	-	-	-	-
	List sub-class									
	Biological assets	-	-	-	-	-	-	-	-	-
	List sub-class									
	Intangibles	12,639	193,061	5,039	-	-	-	-	-	-
	Computers - software & programming	12,639	193,061	5,039						
	Other (list sub-class)									
	Total Capital Expenditure on new assets	721,799	220,161	372,061	-	1,100,000	1,100,000	-	15,000,000	15,933,000
	Specialised vehicles	-	-	-	-	-	-	-	-	-
	Refuse									
	Fire									
	Conservancy									
	Ambulances									

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description R	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	4,529,853	12,017,317	9,879,500	9,574,000	8,474,000	8,474,000	4,189,000	7,850,000	4,800,000
Infrastructure - Road trans	1,724,789	4,316,907	7,611,964	9,574,000	8,474,000	8,474,000	4,189,000	-	300,000
Roads, Pavements & Storm water	1,724,789	4,316,907	7,346,288	9,574,000	8,474,000	8,474,000	4,189,000		300,000
			265,676						
Infrastructure - Electricity	-	2,939,053	-	-	-	-	-	-	-
Generation									
Transmission & Reticulation									
Street Lighting		2,939,053							
Infrastructure - Water	567,768	2,036,999	-	-	-	-	-	-	1,000,000
Dams & Reservoirs									
Water purification									
Reticulation	567,768	2,036,999							1,000,000
Infrastructure - Sanitation	2,237,296	1,346,926	2,267,536	-	-	-	-	-	-
Reticulation									
Sewerage purification	2,237,296	1,346,926	2,267,536						
Infrastructure - Other	-	1,377,431	-	-	-	-	-	7,850,000	3,500,000
Waste Management		1,377,431						7,850,000	500,000
Transportation									3,000,000
Gas									
Other									
Community	-	54,072	-	-	-	-	4,900,000	-	1,000,000
Parks & gardens									
Sportsfields & stadia							4,500,000		
Swimming pools									
Community halls									
Libraries		54,072							
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									1,000,000
Cemeteries							400,000		
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description R	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Other assets	-	341,930	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles									
Plant & equipment									
Computers - hardware/equipment		198,281							
Furniture and other office equipment		143,649							
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (list sub-class)									
Total Capital Expenditure	4,529,853	12,413,318	9,879,500	9,574,000	8,474,000	8,474,000	9,089,000	7,850,000	5,800,000
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									
Renewal of Existing Assets	86.3%	98.3%	96.4%	100.0%	88.5%	88.5%	100.0%	34.4%	26.7%
Renewal of Existing Assets	203.0%	449.3%	338.3%	305.4%	270.3%	270.3%	467.6%	288.5%	177.6%

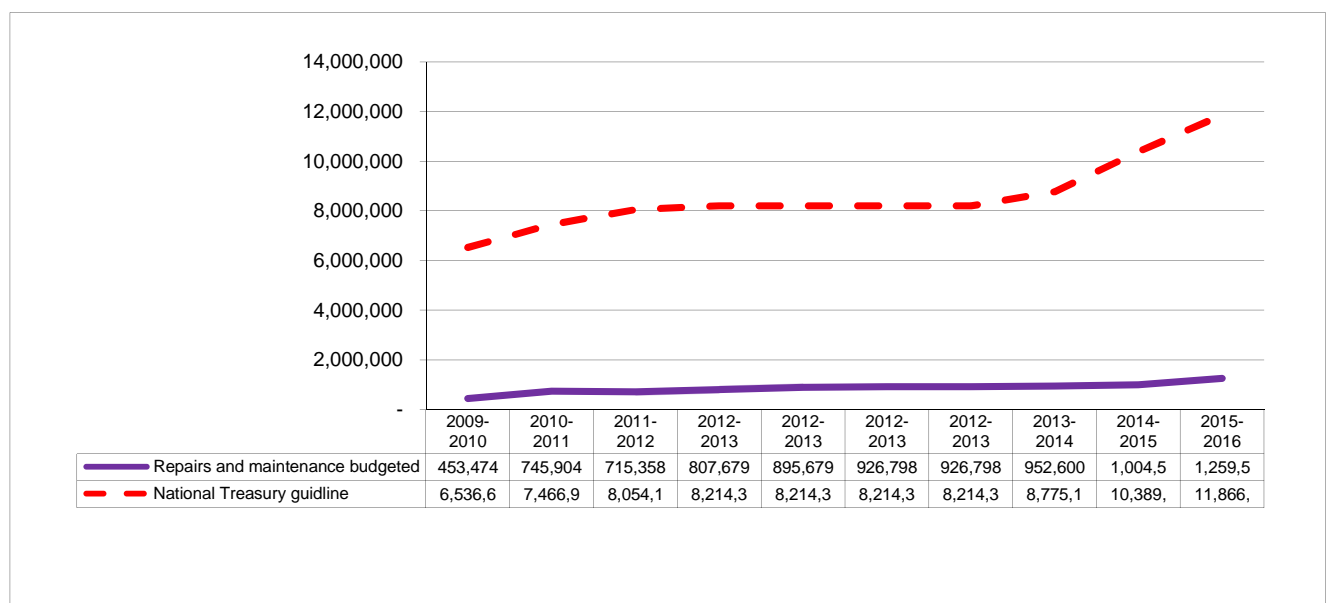
MBRR SA34c - Repairs and maintenance expenditure by asset class

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Repairs and maintenance expenditure by Asset Class/Sub-class										
	Infrastructure	193,128	449,212	332,882	317,000	342,000	373,841	368,000	389,650	613,054
	Infrastructure - Road transport	37,797	73,426	32,553	53,000	53,000	47,870	60,000	63,000	66,152
	<i>Roads, Pavements & Bridges</i>	37,797	73,426	32,553	53,000	53,000	47,870	60,000	63,000	66,152
	<i>Storm water</i>									
	Infrastructure - Electricity	61,230	160,666	111,056	91,000	91,000	154,328	105,000	113,350	126,566
	<i>Generation</i>	-	-	-	3,000	3,000	637	3,000	3,150	3,308
	<i>Transmission & Reticulation</i>	61,230	160,666	111,056	88,000	88,000	153,691	102,000	110,200	123,258
	<i>Street Lighting</i>									
	Infrastructure - Water	40,421	55,924	110,651	85,000	85,000	83,729	90,000	94,650	295,753
	<i>Dams & Reservoirs</i>	40,421	55,924	110,651	85,000	85,000	83,729	90,000	94,650	295,753
	<i>Water purification</i>									
	<i>Reticulation</i>									
	Infrastructure - Sanitation	49,920	125,298	73,562	80,000	105,000	86,060	105,000	110,250	115,763
	<i>Reticulation</i>	49,920	125,298	73,562	80,000	105,000	86,060	105,000	110,250	115,763
	<i>Sewerage purification</i>									
	Infrastructure - Other	3,760	33,899	5,059	8,000	8,000	1,856	8,000	8,400	8,820
	<i>Waste Management</i>									
	<i>Transportation</i>	3,760	33,899	5,059	8,000	8,000	1,856	8,000	8,400	8,820
	<i>Gas</i>									
	<i>Other</i>									
	Community	39,674	21,909	29,168	70,400	70,400	54,227	74,400	78,121	82,029
	Parks & gardens	3,325	2,977	7,116	18,600	18,600	16,529	18,600	19,530	20,506
	Sportsfields & stadia									
	Swimming pools	16,764	7,953	11,470	12,000	12,000	11,444	14,000	14,700	15,435
	Community halls									
	Libraries	4,636	3,116	1,874	12,000	12,000	10,653	13,000	13,650	14,333
	Recreational facilities	2,543	2,464	4,494	9,500	9,500	5,135	10,500	11,025	11,577
	Fire, safety & emergency	-	120	79	3,000	3,000	1,501	3,000	3,150	3,308
	Security and policing	273	1,571	201	3,300	3,300	2,049	3,300	3,465	3,639
	Buses									
	Clinics	6,681	310	386	3,000	3,000	1,406	3,000	3,150	3,308
	Museums & Art Galleries	2,497	981	-	4,000	4,000	1,963	4,000	4,200	4,410
	Cemeteries	2,954	2,417	3,549	5,000	5,000	3,548	5,000	5,251	5,513
	Social rental housing									
	Other									
	Heritage assets	-	-	-	-	-	-	-	-	-
	Buildings									
	Other									
	Investment properties	-	-	-	-	-	-	-	-	-
	Housing development									
	Other									

MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Other assets	220,672	274,782	353,309	420,279	483,279	498,731	510,200	536,820	564,486
General vehicles	67,367	79,702	88,151	70,000	95,000	86,804	95,000	99,750	104,738
Specialised vehicles	10,373	16,398	63,216	155,800	193,800	159,113	193,800	203,490	213,666
Plant & equipment	9,862	15,509	22,048	8,700	8,700	35,018	8,700	9,135	9,592
Computers - hardware/equipment	100,495	97,946	140,024	90,000	90,000	139,218	110,000	116,610	123,262
Furniture and other office equipment	-	10,743	4,057	46,779	46,779	38,513	47,700	50,085	52,589
Abattoirs									
Markets									
Civic Land and Buildings	32,575	54,484	35,814	49,000	49,000	40,066	55,000	57,750	60,639
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other (list sub-class)									
Total Repairs and Maintenance Expenditure	453,474	745,904	715,358	807,679	895,679	926,798	952,600	1,004,591	1,259,569
Specialised vehicles	10,373	16,398	63,216	155,800	193,800	159,113	193,800	203,490	213,666
Refuse	10,373	16,398	63,216	155,800	193,800	159,113	193,800	203,490	213,666
Fire									
Conservancy									
Ambulances									

R&M as a % of PPE	0.6%	0.9%	0.8%	0.9%	1.0%	1.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure	1.3%	1.8%	1.7%	2.0%	1.7%	1.7%	2.1%	2.0%	2.2%



MBRR SA34d - Depreciation by asset class

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Depreciation by Asset Class/Sub-class										
Infrastructure										
	Infrastructure - Road transport	1,390,960	1,700,839	1,857,890	2,030,810	2,030,810	2,030,810	1,049,714	1,827,197	2,251,436
	Infrastructure - Road transport	249,784	554,891	711,942	412,327	662,327	662,327	252,699	652,699	652,699
	Roads, Pavements & Bridges	249,784	547,770	704,821	412,327	662,327	662,327	245,571	645,571	645,571
	Storm water		7,121	7,121				7,128	7,128	7,128
	Infrastructure - Electricity	91,083	43,641	43,641	191,114	191,114	191,114	119,646	191,114	191,114
	Generation									
	Transmission & Reticulation	91,083	43,641	43,641	191,114	191,114	191,114	119,646	191,114	191,114
	Street Lighting									
	Infrastructure - Water	575,575	489,805	489,805	507,133	507,133	507,133	307,133	507,133	607,133
	Dams & Reservoirs	54,401								
	Water purification									
	Reticulation	521,174	489,805	489,805	507,133	507,133	507,133	307,133	507,133	607,133
	Infrastructure - Sanitation	474,517	576,611	576,611	743,503	593,503	593,503	293,503	399,518	593,503
	Reticulation									
	Sewerage purification	474,517	576,611	576,611	743,503	593,503	593,503	293,503	399,518	593,503
	Infrastructure - Other	-	35,892	35,892	176,733	76,733	76,733	76,733	76,733	206,987
	Waste Management		35,892	35,892	76,733	76,733	76,733	76,733	76,733	176,733
	Transportation				100,000	-	-			30,254
	Gas									
	Other									
Community										
	Community	95,579	102,396	102,396	101,069	101,069	101,069	102,677	102,677	102,677
	Parks & gardens	1,764	1,369	1,369		-	-	1,373	1,373	1,373
	Sportsfields & stadia									
	Swimming pools									
	Community halls									
	Libraries	11,870	27,813	27,813	27,813	27,813	27,813	27,889	27,889	27,889
	Recreational facilities	81,945	42,581	42,581	42,581	42,581	42,581	42,698	42,698	42,698
	Fire, safety & emergency									
	Security and policing									
	Buses									
	Clinics		15,033	15,033	15,075	15,075	15,075	15,075	15,075	15,075
	Museums & Art Galleries		15,000	15,000	15,000	15,000	15,000	15,041	15,041	15,041
	Cemeteries		600	600	600	600	600	602	602	602
	Social rental housing									
	Other									
Heritage assets										
	Heritage assets	-	-	-	-	-	-	-	-	-
	Buildings									
	Other									
Investment properties										
	Investment properties	-	-	-	12	12	12	12	12	12
	Housing development									
	Other				12	12	12	12	12	12

MBRR SA34d - Depreciation by asset class

Description R	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Other assets	742,571	917,055	917,055	948,199	948,199	948,199	721,402	721,402	831,402
General vehicles	394,193	392,777	392,777	355,428	355,428	355,428	255,353	255,353	355,353
Specialised vehicles	34,755	43,847	43,847	43,060	43,060	43,060	43,135	43,135	43,135
Plant & equipment	112,760	156,958	156,958	115,590	115,590	115,590	114,049	114,049	124,049
Computers - hardware/equipment	28,537	58,366	58,366	57,346	57,346	57,346	83,139	83,139	83,139
Furniture and other office equipment	95,246	145,887	145,887	132,520	132,520	132,520	114,166	114,166	114,166
Abattoirs									
Markets									
Civic Land and Buildings	77,080	119,220	119,220	244,254	244,254	244,254	111,559	111,559	111,559
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	1,988	42,770	42,770	42,770	42,770	42,770	57,552	57,552	67,552
Computers - software & programming	1,988	42,770	42,770	42,770	42,770	42,770	57,552	57,552	67,552
Other (<i>list sub-class</i>)									
Total Depreciation	2,231,098	2,763,060	2,920,111	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431
Specialised vehicles	34,755	43,847	43,847	43,060	43,060	43,060	43,135	43,135	43,135
Refuse	31,092	40,579	40,579	40,616	40,616	40,616	40,691	40,691	40,691
Fire	3,664	3,268	3,268	2,444	2,444	2,444	2,444	2,444	2,444
Conservancy									
Ambulances									

MBRR SA35 - Future financial implications of the capital budget

Vote Description R	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
Capital expenditure							
EXECUTIVE AND COUNCIL	-	-	-				
BUDGET AND TREASURY OFFICE	-	-	5,033,000				
CORPORATE SERVICES	-	-	-				
PLANNING AND DEVELOPMENT	-	-	-				
HEALTH	-	-	-				
COMMUNITY AND SOCIAL SERVICES	400,000	-	1,000,000				
HOUSING	-	-	-				
PUBLIC SAFETY	-	-	-				
SPORT AND RECREATION	4,500,000	-	-				
ENVIRONMENTAL PROTECTION	-	-	-				
SOLID WASTE MANAGEMENT	-	7,850,000	500,000				
WASTE WATER MANAGEMENT	-	-	-				
ROAD TRANSPORT	4,189,000	-	300,000				
WATER	-	15,000,000	14,700,000				
ELECTRICITY	-	-	200,000				
Total Capital Expenditure	9,089,000	22,850,000	21,733,000	-	-	-	-
Future operational costs by vote							
EXECUTIVE AND COUNCIL	-	-	-				
BUDGET AND TREASURY OFFICE	173,000	182,760	192,721				
CORPORATE SERVICES	47,700	50,085	52,589				
PLANNING AND DEVELOPMENT	-	-	-				
HEALTH	3,000	3,150	3,308				
COMMUNITY AND SOCIAL SERVICES	22,000	23,101	24,256				
HOUSING	-	-	-				
PUBLIC SAFETY	6,300	6,615	6,947				
SPORT AND RECREATION	43,100	45,255	47,518				
ENVIRONMENTAL PROTECTION	-	-	-				
SOLID WASTE MANAGEMENT	8,700	9,135	9,592				
WASTE WATER MANAGEMENT	298,800	313,740	329,429				
ROAD TRANSPORT	155,000	162,750	170,890				
WATER	90,000	94,650	295,753				
ELECTRICITY	105,000	113,350	126,566				
Total future operational costs	952,600	1,004,591	1,259,569	-	-	-	-
Future revenue by source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse revenue							
Service charges - other							
Rental of facilities and equipment							
Total future revenue	-	-	-	-	-	-	-
Net Financial Implications	10,041,600	23,854,591	22,992,569	-	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 2.	Individual 6	Asset Class 3	Asset Sub-Class3	ordinates 5	Total Project Estimate	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information		
									Audited Outcome 2011/12	Current Year 2012/13	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Ward location	New or renewal	
Parent municipality:																
Road Transport	Upgrade of streets - Bonteheuwel	4615	A		Infrastructure - Road	Pavements & Bridges			3,460,917	8,474,000				2	Renewal	
	Upgrade of streets - Sonneblom Street	4615	A						244,957					4	Renewal	
	Upgrade of streets - Kokerboom Road	4615	A						737,724					4	Renewal	
	Upgrade of streets - Granaatbos Street	4615	A						522,920					3	Renewal	
	Upgrade of streets - Vosburg	4615	A						864,262					3	Renewal	
	Upgrade of streets - Riverside	4615	A						2,038,429					2	Renewal	
	Upgrade of streets - Camarvon	4616	A								1,189,000			1	Renewal	
	Upgrade of streets - Vanwyksvlei	4617	A								2,000,000			4	Renewal	
	Upgrade of streets - Vosburg	4618	A								1,000,000			3	Renewal	
	Speed humps	4619	A										300,000	2	New	
	Electricity	High mast lighting - De Bult	6422	A			Street Lighting				366,667			200,000	1	New
		High mast lighting - Vanwyksvlei 1	6422	A							366,667				4	New
		High mast lighting - Schietfontein	6422	A							366,667				3	New
	Water	Water supply to Vanwyksvlei	6612	A			Reticulation						15,000,000	13,700,000	4	New
		Upgrade of water network	6613	A										1,000,000	1	Renewal
		Upgrade of water network	6614	A											1	Renewal
		Erection of reservoir - Vanwyksvlei	6813	A											3	New
	Waste Water Management	Fencing of Reservoir	6813	A											3	New
		Oxidation dam - Vanwyksvlei	5416	A			Sewerage purification								3	New
Drying bed - Vanwyksvlei		5413	A											3	Renewal	
Septic tank - Vanwyksvlei		5422	A											3	Renewal	
Fencing of waste water treatment works		5422	A											3		
Upgrade of sewerage network		5412	A											1		
Upgrade oxidation ponds		5423	A						2,255,072					3	New	
Solid Waste Management	Refuse containers	5313	A			Waste Management							500,000	4	Renewal	
	Upgrade refuse sites	5315	A									7,850,000		1	Renewal	
Budget and Treasury	Surface of runway	5212	A										3,000,000	1	Renewal	
Sport and Recreation	Upgrade of sports field	3812	A			Community sportsfields & stadia					4,500,000			1	Renewal	
Community and Social Services	Lay out of cemetery	212	A			Cemeteries					200,000			4	New	
	Lay out of cemetery	213	A								200,000			3	New	
	Heritage sites	321	A			Heritage Assets							1,000,000	1	Renewal	
Road Transport	Taxi rank	5012	E			Transportation							500,000	1	New	
Budget and Treasury	Purchase of computers	4411	A			Computers - hardware/equipment			32,404					1	New	
						Computers - software & programming			5,032							
						Furniture and other office equipment			72,650							
Community and Social Services	Purchase of additional commonage	2816	A			Other Land							1,533,000	1	New	
	Revaluation of game	3411	D			Other			17,193							
Total Capital expenditure									10,251,560	9,574,000	9,089,000	22,850,000	21,733,000	6	-	

MBRR SA37 - Projects delayed from previous financial year

The municipality has no projects that will be delayed from the previous year.

2.12 Annual budgets and SDBIP's - internal departments

Table 15 Executive and Council - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Interest earned - external investments	1,743,469	1,115,642	928,766	1,297,000	1,297,000	1,506,849	1,297,000	1,361,850	1,429,943
Interest earned - outstanding debtors	4,336	4,009	7,756	3,300	3,300	3,383	3,300	3,465	3,638
Fines	18,850	18,180	22,280	12,000	12,000	5,385	12,000	12,600	13,230
Transfers recognised - operational	11,514,181	19,117,150	16,235,296	12,035,903	23,435,903	23,435,903	13,124,741	14,069,939	14,569,108
Other revenue	2,097	1,912	2,357	1,466	1,501,466	1,501,674	1,466	1,540	1,617
Total Revenue (excluding capital transfers and contributions)	13,282,933	20,256,893	17,196,455	13,349,669	26,249,669	26,453,193	14,438,507	15,449,394	16,017,536
Expenditure By Type									
Employee related costs	2,267,615	1,200,004	1,215,103	1,736,042	1,736,042	1,736,042	1,989,717	2,148,481	2,454,123
Remuneration of councillors	1,273,038	1,597,732	1,687,659	1,880,988	1,880,988	1,783,060	1,984,459	2,094,047	2,210,152
Debt impairment	894,743	167,488	-	225,000	225,000	225,000	225,000	236,250	248,063
Transfers and grants	5,733,259	6,888,136	7,436,334	7,168,903	7,168,903	7,168,903	7,535,741	9,251,939	9,519,108
Other expenditure	6,537,888	8,987,391	9,166,433	4,635,998	16,260,998	17,150,530	5,750,989	4,896,958	5,186,669
Total Expenditure	16,706,543	18,840,751	19,505,529	15,646,931	27,271,931	28,063,535	17,485,906	18,627,675	19,618,115
Surplus/(Deficit)	(3,423,610)	1,416,141	(2,309,074)	(2,297,262)	(1,022,262)	(1,610,342)	(3,047,399)	(3,178,281)	(3,600,579)
Transfers recognised - capital	5,205,223	8,770,143	10,088,203	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000
Surplus/(Deficit) after capital transfers & contributions	1,781,613	10,186,284	7,779,129	7,276,738	8,551,738	7,963,658	6,041,601	19,671,719	18,132,421
Capital expenditure	5,205,223	8,770,143	10,088,203	9,574,000	9,574,000	9,574,000	9,089,000	22,850,000	21,733,000

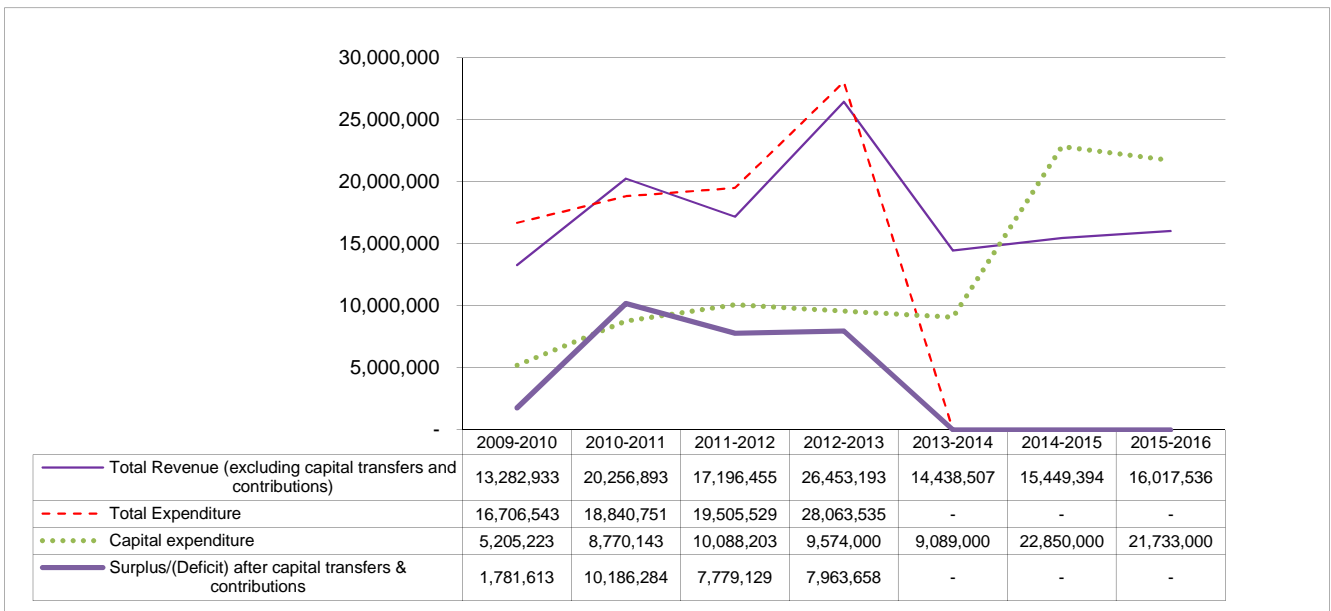


Table 16 Budget and treasury - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Property rates	3,892,838	3,908,466	3,878,347	4,526,502	4,526,502	4,318,455	5,431,632	6,488,028	6,622,569
Property rates - penalties & collection charges	204,870	248,377	199,288	190,000	190,000	187,205	190,000	199,500	209,475
Rental of facilities and equipment	428,939	425,381	494,503	396,474	396,474	398,529	396,474	416,298	437,112
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Licences and permits	13,317	14,737	11,202	7,420	7,420	5,624	7,420	7,791	8,181
Agency services	96,122	105,017	119,540	97,000	97,000	134,343	97,000	101,850	106,943
Transfers recognised - operational	105,000	726,279	1,557,958	2,891,389	2,891,389	2,891,389	3,624,551	3,531,353	6,065,184
Other revenue	894,876	2,050,888	1,858,536	1,103,145	1,103,145	1,362,829	1,103,145	2,769,214	2,660,484
Total Revenue (excluding capital transfers and contributions)	5,635,963	7,479,145	8,119,374	9,211,930	9,211,930	9,298,373	10,850,222	13,514,034	16,109,948
Expenditure By Type									
Employee related costs	2,162,026	2,647,803	2,890,394	2,585,541	2,685,541	2,685,541	3,773,913	4,051,478	4,317,206
Depreciation & asset impairment	535,020	926,184	188,031	1,045,059	1,045,059	1,045,059	647,903	907,064	1,088,477
Other materials	124,856	177,069	162,021	57,000	57,000	41,921	63,000	66,150	69,459
Contracted services	11,975	9,261	18,876	90,000	90,000	139,218	110,000	116,610	123,262
Other expenditure	1,451,110	1,582,584	703,412	1,925,195	2,032,195	1,862,095	2,141,183	2,335,405	2,528,282
Loss on disposal of PPE	-	15,944	5,700	-	-	-	-	-	-
Total Expenditure	4,643,422	6,093,050	4,795,189	6,233,808	6,440,808	6,304,847	7,267,012	8,064,470	9,773,225
Surplus/(Deficit)	992,540	1,386,095	3,324,185	2,978,122	2,771,122	2,993,527	3,583,210	5,449,564	6,336,723
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	992,540	1,386,095	3,324,185	2,978,122	2,771,122	2,993,527	3,583,210	5,449,564	6,336,723
Capital expenditure	-	-	-	-	-	-	-	-	-

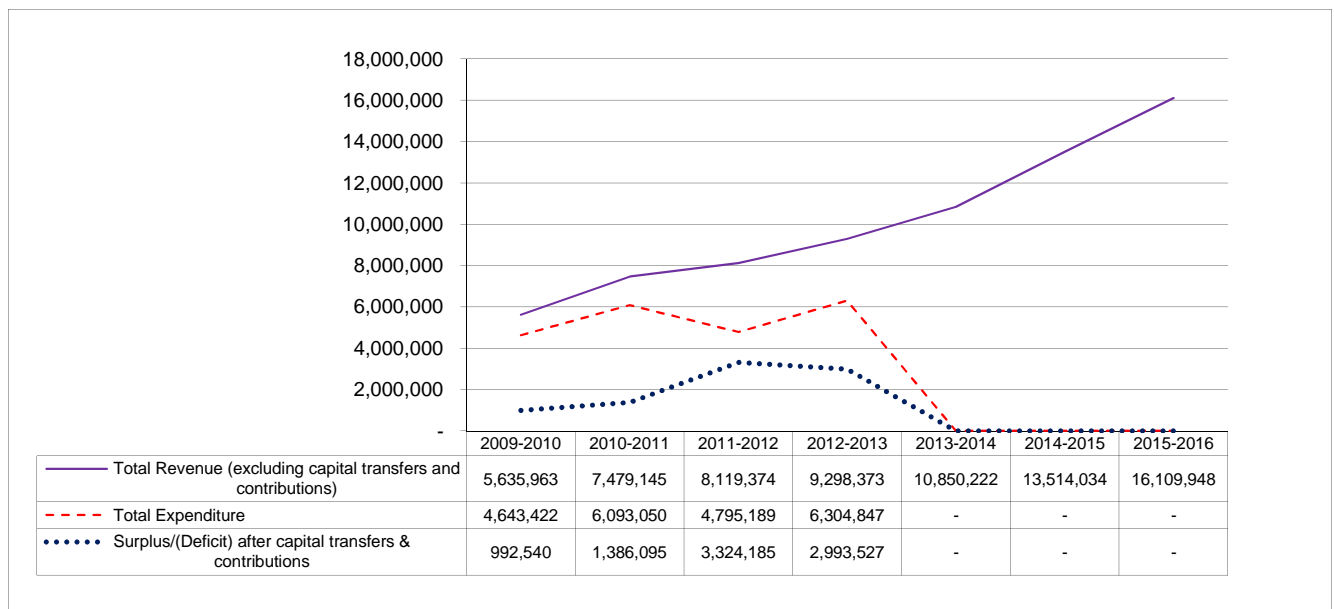
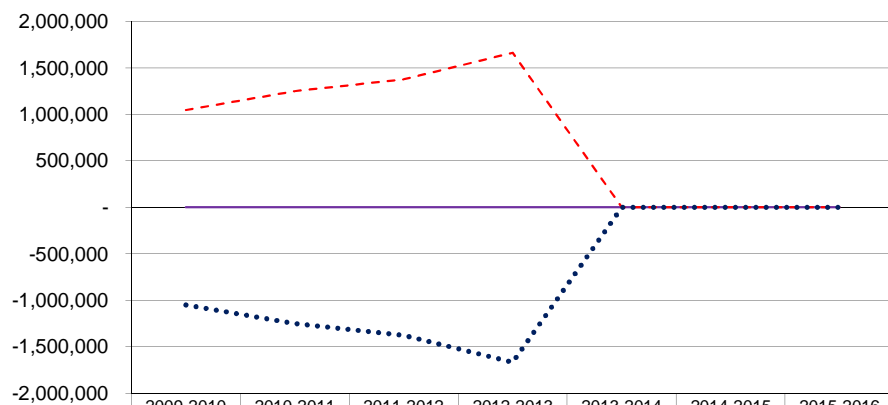


Table 17 Corporate services - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	-	-
Expenditure By Type									
Employee related costs	938,604	1,094,134	1,224,350	1,384,255	1,484,255	1,484,255	1,634,668	1,750,142	1,860,831
Other materials	-	10,743	4,057	-	-	-	-	-	-
Contracted services	-	-	-	46,779	46,779	38,513	47,700	50,085	52,589
Other expenditure	109,412	144,306	147,987	179,220	209,220	142,098	216,645	224,132	229,183
Total Expenditure	1,048,017	1,249,183	1,376,393	1,610,254	1,740,254	1,664,866	1,899,013	2,024,359	2,142,603
Surplus/(Deficit)	(1,048,017)	(1,249,183)	(1,376,393)	(1,610,254)	(1,740,254)	(1,664,866)	(1,899,013)	(2,024,359)	(2,142,603)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(1,048,017)	(1,249,183)	(1,376,393)	(1,610,254)	(1,740,254)	(1,664,866)	(1,899,013)	(2,024,359)	(2,142,603)
Capital expenditure	-	-	-	-	-	-	-	-	-



	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
— Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-
- - - Total Expenditure	1,048,017	1,249,183	1,376,393	1,664,866	-	-	-
..... Surplus/(Deficit) after capital transfers & contributions	(1,048,017)	(1,249,183)	(1,376,393)	(1,664,866)	-	-	-

Table 18 Health - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Other revenue	-	200	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	200	-	-	-	-	-	-	-
Expenditure By Type									
Other materials	6,681	310	386	3,000	3,000	1,406	3,000	3,150	3,308
Other expenditure	13,489	20,583	21,202	18,232	18,232	9,415	18,476	19,334	20,235
Total Expenditure	20,170	20,893	21,587	21,232	21,232	10,821	21,476	22,484	23,543
Surplus/(Deficit)	(20,170)	(20,693)	(21,587)	(21,232)	(21,232)	(10,821)	(21,476)	(22,484)	(23,543)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(20,170)	(20,693)	(21,587)	(21,232)	(21,232)	(10,821)	(21,476)	(22,484)	(23,543)
Capital expenditure	-	-	-	-	-	-	-	-	-

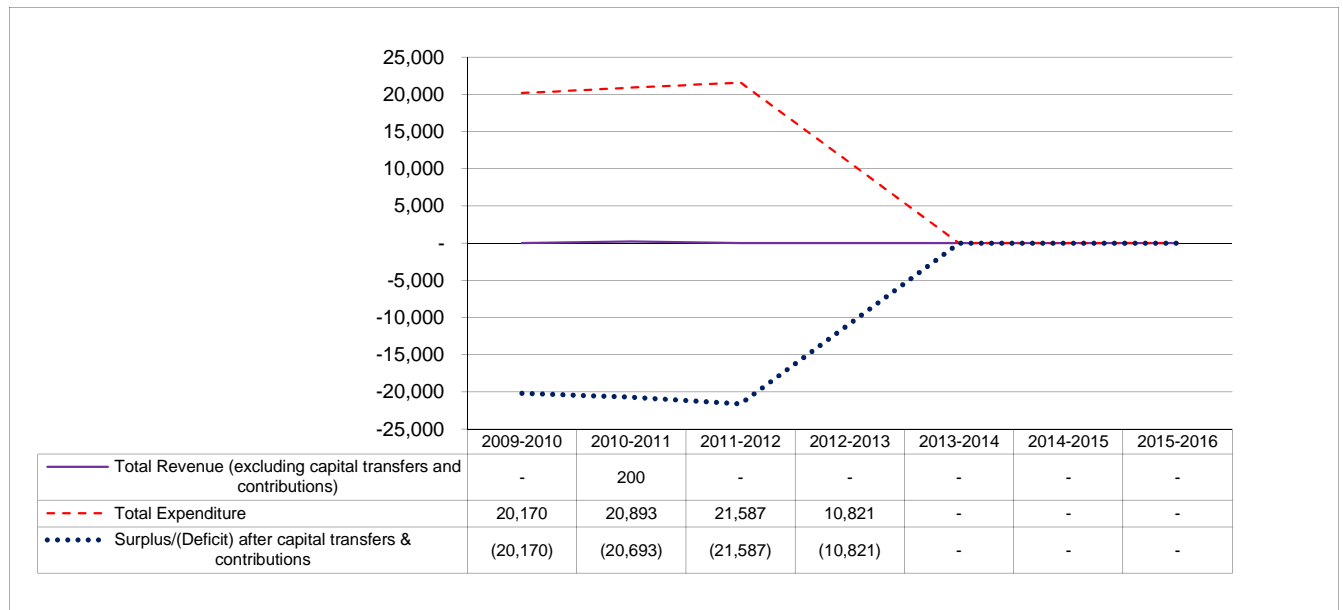
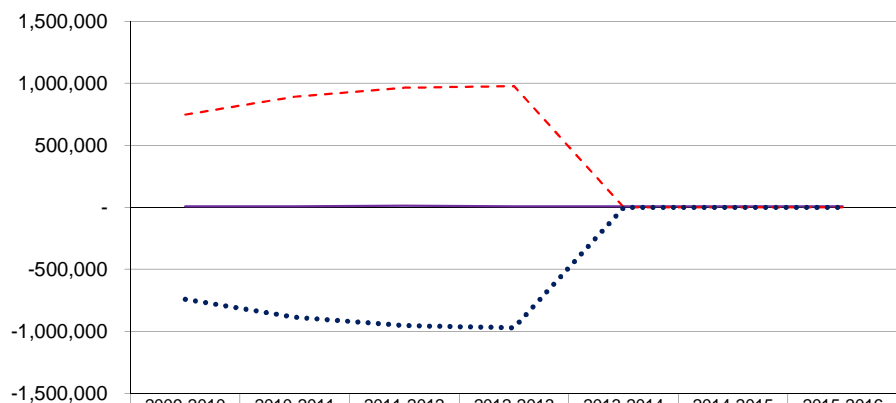


Table 19 Community services - operating revenue by source, expenditure by type and total capital expenditure

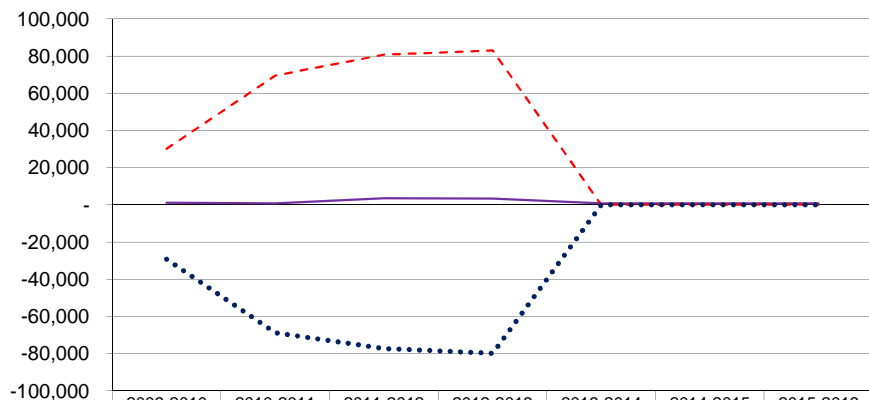
Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Rental of facilities and equipment	760	630	850	500	500	530	500	525	551
Fines	339	472	526	230	230	248	230	242	254
Other revenue	5,670	6,195	9,745	5,920	5,920	7,200	5,920	6,216	6,527
Total Revenue (excluding capital transfers and contributions)	6,769	7,297	11,121	6,650	6,650	7,978	6,650	6,983	7,332
Expenditure By Type									
Employee related costs	620,344	747,722	807,144	884,771	884,771	884,771	1,046,501	1,117,120	1,193,724
Other materials	10,067	4,781	5,422	9,000	9,000	5,511	9,000	9,451	9,923
Contracted services	21	1,732	-	12,000	12,000	10,653	13,000	13,650	14,333
Other expenditure	117,363	139,239	152,705	79,479	79,479	77,607	80,598	82,944	85,258
Total Expenditure	747,794	893,475	965,271	985,250	985,250	978,541	1,149,099	1,223,165	1,303,238
Surplus/(Deficit)	(741,025)	(886,178)	(954,149)	(978,600)	(978,600)	(970,563)	(1,142,449)	(1,216,182)	(1,295,906)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(741,025)	(886,178)	(954,149)	(978,600)	(978,600)	(970,563)	(1,142,449)	(1,216,182)	(1,295,906)
Capital expenditure	-	-	-	-	-	-	-	-	-



	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
— Total Revenue (excluding capital transfers and contributions)	6,769	7,297	11,121	7,978	6,650	6,983	7,332
- - - Total Expenditure	747,794	893,475	965,271	978,541	-	-	-
••••• Surplus/(Deficit) after capital transfers & contributions	(741,025)	(886,178)	(954,149)	(970,563)	-	-	-

Table 20 Public safety - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Other revenue	1,090	780	3,510	705	705	3,340	705	740	777
Total Revenue (excluding capital transfers and contributions)	1,090	780	3,510	705	705	3,340	705	740	777
Expenditure By Type									
Employee related costs	10,030	31,274	37,075	42,487	42,487	42,487	48,370	52,837	56,967
Other materials	273	1,691	280	4,300	4,300	2,565	4,300	4,515	4,742
Contracted services	-	-	-	2,000	2,000	985	2,000	2,100	2,205
Other expenditure	19,944	36,622	43,422	22,684	72,684	37,059	27,685	24,487	26,802
Total Expenditure	30,246	69,587	80,777	71,471	121,471	83,096	82,355	83,939	90,716
Surplus/(Deficit)	(29,156)	(68,807)	(77,267)	(70,766)	(120,766)	(79,756)	(81,650)	(83,199)	(89,939)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(29,156)	(68,807)	(77,267)	(70,766)	(120,766)	(79,756)	(81,650)	(83,199)	(89,939)
Capital expenditure	-	-	-	-	-	-	-	-	-



	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
— Total Revenue (excluding capital transfers and contributions)	1,090	780	3,510	3,340	705	740	777
- - - Total Expenditure	30,246	69,587	80,777	83,096	-	-	-
..... Surplus/(Deficit) after capital transfers & contributions	(29,156)	(68,807)	(77,267)	(79,756)	-	-	-

Table 21 Sport and recreation - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Rental of facilities and equipment	13,736	16,054	21,580	12,200	12,200	19,978	12,200	12,810	13,451
Other revenue	38,700	28,410	27,330	5,700	5,700	6,088	5,700	6,060	6,417
Total Revenue (excluding capital transfers and contributions)	52,436	44,464	48,910	17,900	17,900	26,066	17,900	18,870	19,868
Expenditure By Type									
Employee related costs	277,230	333,778	379,010	385,420	385,420	385,420	437,290	467,027	518,553
Other materials	22,608	13,394	23,080	37,600	37,600	32,212	40,600	42,630	44,762
Contracted services	25	-	-	2,500	2,500	896	2,500	2,625	2,756
Other expenditure	75,666	105,338	209,870	87,969	87,969	170,273	88,483	72,269	74,737
Loss on disposal of PPE	3,100	-	-	2,000	2,000	2,000	2,000	2,100	2,205
Total Expenditure	378,628	452,510	611,960	515,489	515,489	590,800	570,873	586,651	643,013
Surplus/(Deficit)	(326,192)	(408,046)	(563,050)	(497,589)	(497,589)	(564,735)	(552,973)	(567,781)	(623,145)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(326,192)	(408,046)	(563,050)	(497,589)	(497,589)	(564,735)	(552,973)	(567,781)	(623,145)
Capital expenditure	-	-	-	-	-	-	-	-	-



Table 22 Solid waste management - operating revenue by source, expenditure by type and total capital

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Service charges - refuse revenue	2,470,537	2,584,520	2,780,238	3,048,829	3,048,829	2,922,354	3,081,769	3,589,479	3,637,790
Other revenue	772	771	1,176	780	780	824	780	819	860
Total Revenue (excluding capital transfers and contributions)	2,471,309	2,585,291	2,781,414	3,049,609	3,049,609	2,923,178	3,082,549	3,590,298	3,638,650
Expenditure By Type									
Employee related costs	1,834,576	208,325	238,796	1,919,031	1,919,031	1,919,031	2,293,874	2,448,311	2,604,920
Other materials	9,862	15,509	22,048	-	-	-	-	-	-
Contracted services	-	-	-	8,700	8,700	35,018	8,700	9,135	9,592
Other expenditure	311,881	354,463	335,351	381,194	381,194	335,432	402,839	417,738	439,269
Total Expenditure	2,156,320	578,298	596,194	2,308,925	2,308,925	2,289,481	2,705,413	2,875,184	3,053,781
Surplus/(Deficit)	314,989	2,006,993	2,185,220	740,684	740,684	633,698	377,136	715,114	584,869
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	314,989	2,006,993	2,185,220	740,684	740,684	633,698	377,136	715,114	584,869
Capital expenditure	-	-	-	-	-	-	-	-	-

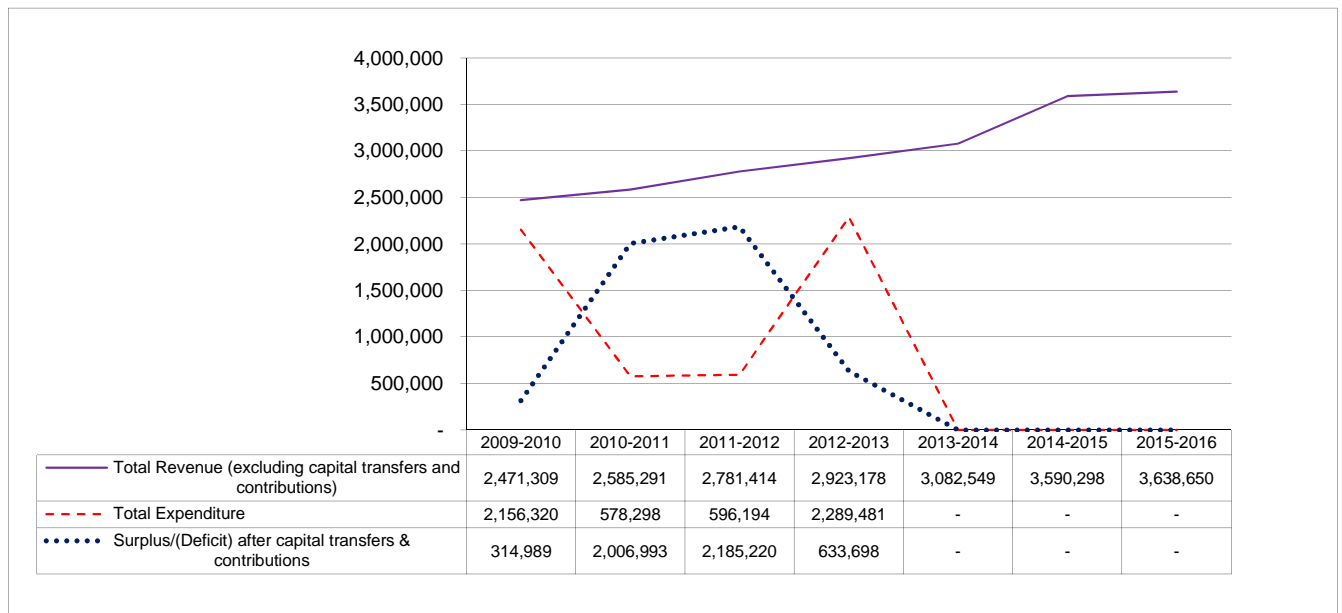


Table 23 Waste water management - operating revenue by source, expenditure by type and total capital

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Service charges - sanitation revenue	1,847,553	1,924,834	2,058,501	2,289,697	2,289,697	2,225,796	2,382,660	2,597,987	2,613,668
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	326,236	326,236	326,236	326,236	326,236	326,236	326,236	326,236	326,236
Other revenue	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2,173,789	2,251,070	2,384,737	2,615,933	2,615,933	2,552,032	2,708,896	2,924,223	2,939,904
Expenditure By Type									
Employee related costs	631,896	2,630,464	2,522,467	825,186	1,225,186	1,225,186	982,782	1,052,928	1,120,082
Depreciation & asset impairment	848,039	918,438	-	1,045,059	1,045,059	1,045,059	647,903	907,064	1,088,477
Other materials	10,373	16,398	63,216	155,800	193,800	159,113	193,800	203,490	213,666
Contracted services	49,920	125,298	73,562	80,000	105,000	86,060	105,000	110,250	115,763
Other expenditure	376,912	421,800	504,794	282,530	282,530	248,778	284,649	304,574	327,395
Total Expenditure	1,917,141	4,112,398	3,164,039	2,388,575	2,851,575	2,764,195	2,214,134	2,578,306	2,865,383
Surplus/(Deficit)	256,648	(1,861,328)	(779,301)	227,358	(235,642)	(212,163)	494,762	345,917	74,521
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	256,648	(1,861,328)	(779,301)	227,358	(235,642)	(212,163)	494,762	345,917	74,521
Capital expenditure	-	-	-	-	-	-	-	-	-

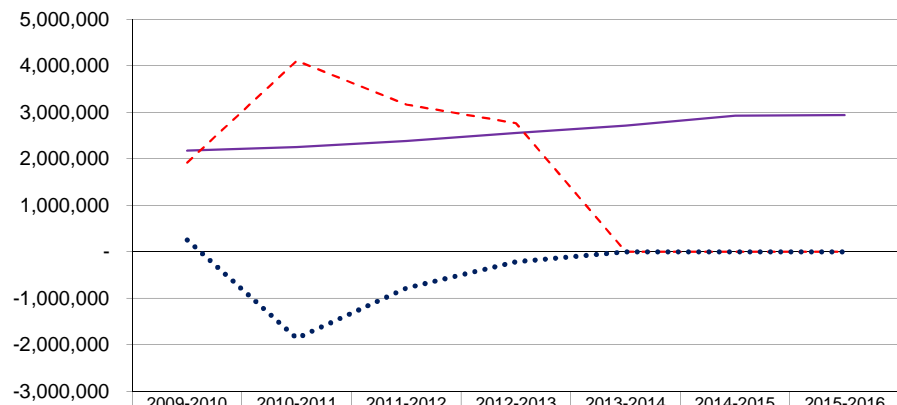


Table 24 Road transport - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Rental of facilities and equipment	2,900	6,100	5,450	1,500	1,500	4,875	1,500	1,500	1,575
Fines	-	1,000	-	-	-	-	-	-	-
Licences and permits	4,520	-	-	-	-	-	-	-	-
Other revenue	120	540	570	500	500	360	500	525	551
Total Revenue (excluding capital transfers and contributions)	7,540	7,640	6,020	2,000	2,000	5,235	2,000	2,025	2,126
Expenditure By Type									
Employee related costs	1,033,387	1,012,715	1,082,122	1,089,126	1,239,126	1,239,126	1,291,364	1,400,579	1,492,733
Depreciation & asset impairment	848,039	918,438	2,732,080	1,045,059	1,045,059	1,045,059	647,903	907,064	1,088,477
Finance charges	23,809	-	-	-	-	-	-	-	-
Other materials	41,734	73,603	33,495	21,000	21,000	38,976	21,000	22,050	23,153
Contracted services	63,430	79,524	87,210	102,000	127,000	95,698	134,000	140,700	147,737
Other expenditure	181,912	205,307	399,057	565,253	565,253	472,829	578,486	611,577	653,118
Total Expenditure	2,192,312	2,289,587	4,333,964	2,822,438	2,997,438	2,891,687	2,672,753	3,081,970	3,405,218
Surplus/(Deficit)	(2,184,772)	(2,281,947)	(4,327,944)	(2,820,438)	(2,995,438)	(2,886,452)	(2,670,753)	(3,079,945)	(3,403,092)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(2,184,772)	(2,281,947)	(4,327,944)	(2,820,438)	(2,995,438)	(2,886,452)	(2,670,753)	(3,079,945)	(3,403,092)
Capital expenditure	-	-	-	-	-	-	-	-	-

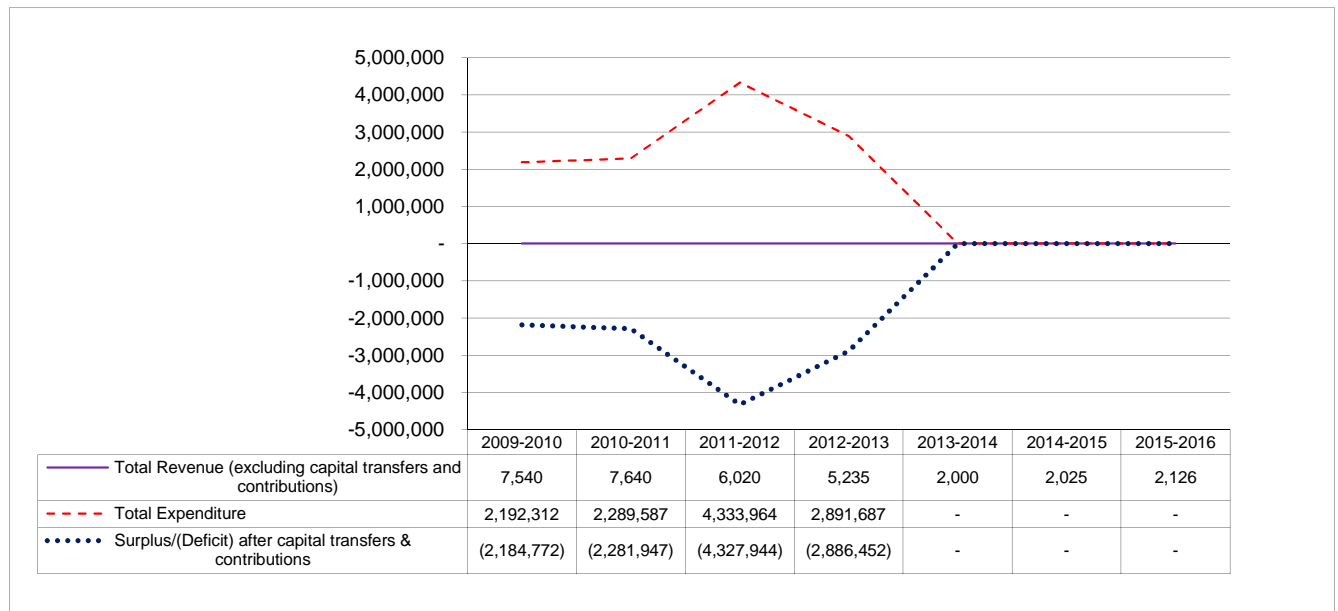


Table 25 Water - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Service charges - water revenue	2,974,678	3,100,112	3,386,634	3,554,778	3,554,778	3,608,560	3,767,354	4,481,248	4,669,937
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	326,236	326,236	326,236	326,236	326,236	326,236	326,236	326,236	326,236
Other revenue	260	140	140	440	440	90	440	462	485
Total Revenue (excluding capital transfers and contributions)	3,301,174	3,426,488	3,713,010	3,881,454	3,881,454	3,934,886	4,094,030	4,807,946	4,996,658
Expenditure By Type									
Employee related costs	264,777	338,705	353,520	309,791	309,791	309,791	356,593	395,772	423,601
Other materials	40,421	55,924	110,651	85,000	85,000	83,729	90,000	94,650	295,753
Other expenditure	316,666	471,791	101,082	463,464	463,464	395,649	454,644	552,496	597,374
Total Expenditure	621,863	866,420	565,252	858,255	858,255	789,169	901,237	1,042,918	1,316,728
Surplus/(Deficit)	2,679,311	2,560,068	3,147,757	3,023,199	3,023,199	3,145,718	3,192,793	3,765,028	3,679,930
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,679,311	2,560,068	3,147,757	3,023,199	3,023,199	3,145,718	3,192,793	3,765,028	3,679,930
Capital expenditure	-	-	-	-	-	-	-	-	-

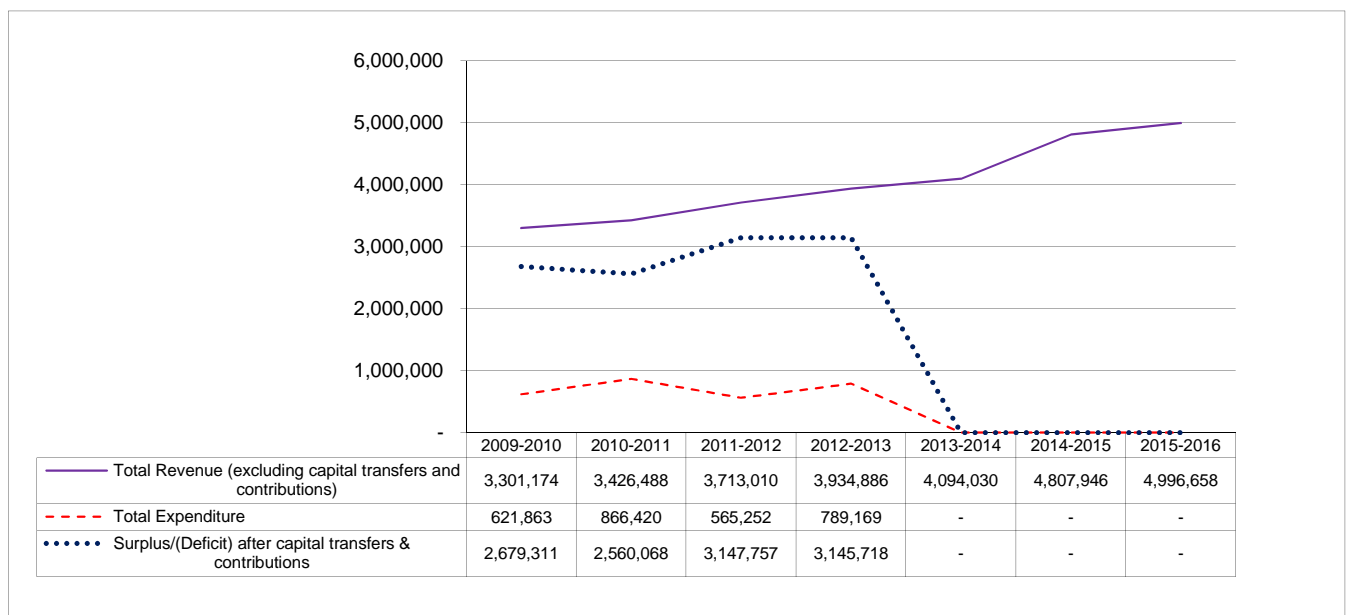
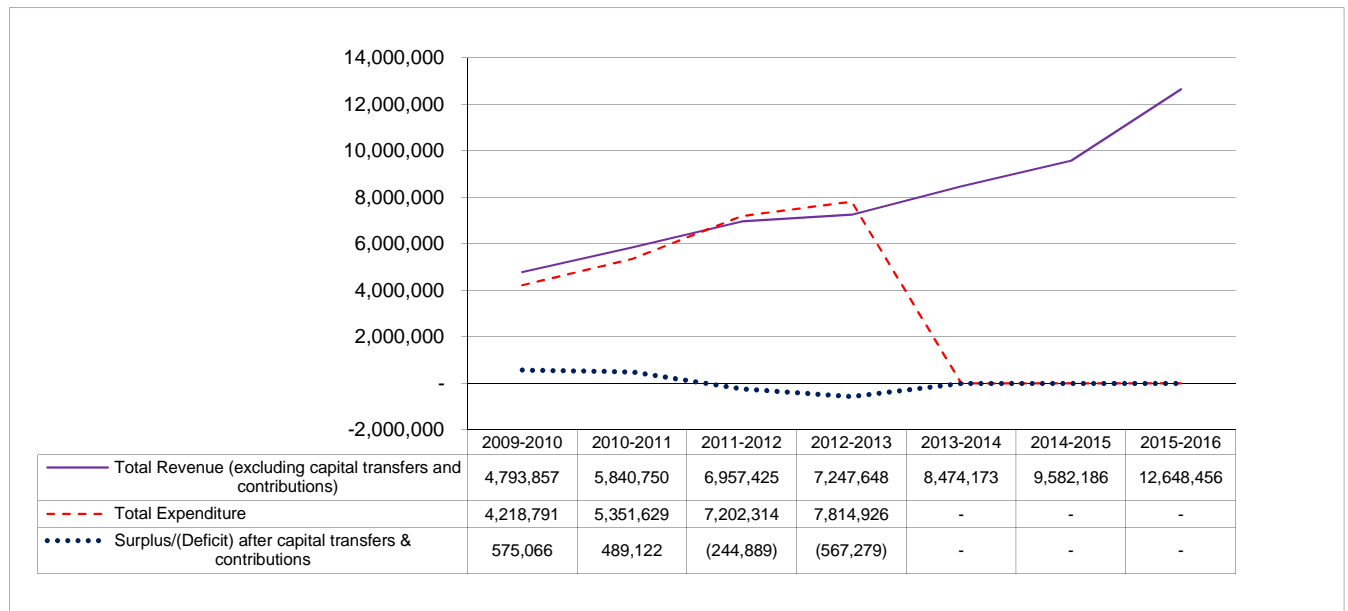


Table 26 Electricity - operating revenue by source, expenditure by type and total capital expenditure

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source									
Service charges - electricity revenue	4,466,914	5,514,194	6,631,019	7,240,298	7,240,298	6,921,332	8,147,237	9,255,214	12,321,447
Interest earned - outstanding debtors	378	-	-	-	-	-	-	-	-
Transfers recognised - operational	326,236	326,236	326,236	326,236	326,236	326,236	326,236	326,236	326,236
Other revenue	330	320	170	700	700	80	700	736	773
Total Revenue (excluding capital transfers and contributions)	4,793,857	5,840,750	6,957,425	7,567,234	7,567,234	7,247,648	8,474,173	9,582,186	12,648,456
Expenditure By Type									
Employee related costs	234,781	265,234	264,456	287,309	287,309	287,309	330,101	352,515	376,430
Bulk purchases	3,690,256	4,806,898	6,283,489	7,000,035	7,250,035	7,250,035	7,906,633	9,048,258	11,464,059
Other materials	42,394	144,634	98,841	6,500	6,500	1,862	6,500	6,825	7,167
Contracted services	18,836	16,032	12,216	84,500	84,500	152,466	98,500	106,525	119,399
Other expenditure	232,525	118,831	543,313	162,112	162,112	123,254	164,627	171,455	178,637
Total Expenditure	4,218,791	5,351,629	7,202,314	7,540,456	7,790,456	7,814,926	8,506,361	9,685,578	12,145,692
Surplus/(Deficit)	575,066	489,122	(244,889)	26,778	(223,222)	(567,279)	(32,188)	(103,392)	502,765
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	575,066	489,122	(244,889)	26,778	(223,222)	(567,279)	(32,188)	(103,392)	502,765
Capital expenditure	-	-	-	-	-	-	-	-	-



2.13 Legislation compliance status

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) was also complied with and includes monthly published financial performance on the municipality's website.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed two interns undergoing training in various divisions of the Financial Services Department. They have enrolled on a course to comply with the minimum standards.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional

5. Service Delivery and Implementation Plan

The detailed SDBIP document, directly aligned and informed by the 2013/14 MTREF, has been tabled and is ready for approval by the Mayor.

6. Annual Report

The annual report is compiled in terms of the MFMA and National Treasury requirements

7. MFMA Training

MFMA training has not yet commenced.

8. Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

2.14 Other supporting documents

MBRR Table SA1 - Supporting detail to budgeted financial performance

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R										
REVENUE ITEMS:										
Property rates										
Total Property Rates	3,892,838	3,908,466	3,878,347	4,526,502	4,526,502	4,318,455	4,318,455	5,431,632	6,488,028	6,622,569
less Revenue Foregone										
Net Property Rates	3,892,838	3,908,466	3,878,347	4,526,502	4,526,502	4,318,455	4,318,455	5,431,632	6,488,028	6,622,569
Service charges - electricity revenue										
Total Service charges - electricity revenue	4,466,913	5,514,194	6,631,019	7,240,297	7,240,297	6,921,331	6,921,331	8,147,236	9,255,214	12,321,447
less Revenue Foregone										
Net Service charges - electricity revenue	4,466,913	5,514,194	6,631,019	7,240,297	7,240,297	6,921,331	6,921,331	8,147,236	9,255,214	12,321,447
Service charges - water revenue										
Total Service charges - water revenue	2,974,678	3,100,112	3,386,633	3,554,778	3,554,778	3,608,560	3,608,560	3,767,354	4,481,248	4,669,937
less Revenue Foregone										
Net Service charges - water revenue	2,974,678	3,100,112	3,386,633	3,554,778	3,554,778	3,608,560	3,608,560	3,767,354	4,481,248	4,669,937
Service charges - sanitation revenue										
Total Service charges - sanitation revenue	1,847,552	1,924,834	2,058,501	2,289,697	2,289,697	2,225,796	2,225,796	2,382,660	2,597,987	2,613,668
less Revenue Foregone										
Net Service charges - sanitation revenue	1,847,552	1,924,834	2,058,501	2,289,697	2,289,697	2,225,796	2,225,796	2,382,660	2,597,987	2,613,668
Service charges - refuse revenue										
Total refuse removal revenue	2,470,537	2,584,520	2,780,237	3,048,829	3,048,829	2,922,354	2,922,354	3,081,769	3,589,479	3,637,790
Total landfill revenue										
less Revenue Foregone										
Net Service charges - refuse revenue	2,470,537	2,584,520	2,780,237	3,048,829	3,048,829	2,922,354	2,922,354	3,081,769	3,589,479	3,637,790
Other Revenue by source										
Other revenue	943,917	2,090,156	1,903,536	1,119,357	2,619,357	2,882,484	2,882,484	1,119,357	2,786,313	2,678,492
Total 'Other' Revenue	943,917	2,090,156	1,903,536	1,119,357	2,619,357	2,882,484	2,882,484	1,119,357	2,786,313	2,678,492
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	7,768,411	7,646,483	8,535,954	7,896,780	8,530,374	8,530,374	8,530,374	10,156,265	10,984,366	11,887,193
Pension and UIF Contributions	1,503,186	1,030,518	1,093,445	1,345,579	1,461,985	1,461,985	1,461,985	1,629,624	1,742,182	1,862,334
Medical Aid Contributions	327,566	345,966	403,559	478,223	478,223	478,223	478,223	485,633	520,012	581,811
Overtime	186,686	181,472	270,201	155,000	155,000	155,000	155,000	200,000	200,000	200,000
Performance Bonus	-	149,143	170,528	202,543	202,543	202,543	202,543	202,543	202,543	202,543
Motor Vehicle Allowance	409,308	417,230	450,585	457,779	457,779	457,779	457,779	481,308	513,840	513,840
Cellphone Allowance	-	-	-	-	-	-	-	-	-	-
Housing Allowances	5,138	9,797	9,355	24,480	24,480	24,480	24,480	15,840	20,160	20,160
Other benefits and allowances	74,971	195,936	80,808	294,181	294,181	294,181	294,181	419,566	400,482	409,511
Payments in lieu of leave	-	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	545,169	-	594,394	594,394	594,394	594,394	594,394	653,833	719,216
sub-total	10,275,266	10,521,713	11,014,436	11,448,959	12,198,959	12,198,959	12,198,959	14,185,173	15,237,418	16,396,608
Less: Employees costs capitalised to PPE										
Total Employee related costs	10,275,266	10,521,713	11,014,436	11,448,959	12,198,959	12,198,959	12,198,959	14,185,173	15,237,418	16,396,608
Contributions recognised - capital										
List contributions by contract										
Total Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment	2,215,224	2,743,259	2,732,080	3,135,177	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431
Lease amortisation										
Capital asset impairment	15,874	19,801	188,031	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	2,231,098	2,763,060	2,920,111	3,135,177	3,135,177	3,135,177	3,135,177	1,943,709	2,721,192	3,265,431

MBRR Table SA1 - Supporting detail to budgeted financial performance

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R										
Bulk purchases										
Electricity Bulk Purchases	3,690,256	4,806,898	6,283,489	7,000,035	7,250,035	7,250,035	7,250,035	7,906,633	9,048,258	11,464,059
Water Bulk Purchases										
Total bulk purchases	3,690,256	4,806,898	6,283,489	7,000,035	7,250,035	7,250,035	7,250,035	7,906,633	9,048,258	11,464,059
Transfers and grants										
Cash transfers and grants	5,733,259	6,888,136	7,436,334	7,168,903	7,168,903	7,168,903	7,168,903	7,535,741	9,251,939	9,519,108
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	5,733,259	6,888,136	7,436,334	7,168,903	7,168,903	7,168,903	7,168,903	7,535,741	9,251,939	9,519,108
Contracted services										
List services provided by contract	144,206	231,847	191,862	428,479	478,479	559,505	559,505	521,400	551,680	587,636
sub-total	144,206	231,847	191,862	428,479	478,479	559,505	559,505	521,400	551,680	587,636
Allocations to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services	144,206	231,847	191,862	428,479	478,479	559,505	559,505	521,400	551,680	587,636
Other Expenditure By Type										
Collection costs	-	-	-	35,000	35,000	-	-	35,000	35,000	35,000
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-
Consultant fees	-	-	-	-	-	-	-	-	-	-
Audit fees	996,135	901,793	1,012,125	1,220,000	1,220,000	1,009,051	1,009,051	1,352,000	1,487,200	1,635,920
General expenses	636,084	707,866	950,256	1,333,210	1,383,210	3,218,039	3,218,039	1,706,317	1,871,822	2,039,302
Internal charges (Activity Based Costing)	1,349,605	1,583,799	1,963,652	-	-	-	-	-	-	-
Internal recoveries (Activity Based Costing)	-1,349,605	-1,580,141	-1,963,652	-	-	-	-	-	-	-
Advertisements, printing and stationery	145,995	144,390	136,182	147,000	209,000	174,463	174,463	147,000	154,348	162,060
Bank charges	69,486	85,913	112,244	100,376	100,376	87,830	87,830	99,612	109,573	120,530
Fuel and oil	375,608	459,841	545,707	580,000	580,000	570,546	570,546	600,000	626,624	654,580
Insurance costs	181,363	240,174	282,454	368,883	368,883	299,108	299,108	385,514	403,466	421,766
Legal fees	2,830	453	3,121	26,520	26,520	2,394	2,394	26,520	27,183	27,879
Membership fees	100,000	100,000	200,000	201,680	401,680	400,000	400,000	451,680	501,705	551,730
Operating Grant Expenditure	5,779,100	8,196,470	8,184,665	3,965,000	15,365,000	14,365,000	14,365,000	4,460,000	3,511,000	3,694,000
Telephone and postage	285,707	318,173	331,210	325,661	375,661	347,035	347,035	375,661	394,443	414,161
Travel and subsistence	469,645	523,160	490,679	500,000	550,000	551,551	551,551	570,000	590,777	612,593
Actuarial losses	702,817	894,809	79,983	-	-	-	-	-	-	-
Total 'Other' Expenditure	9,744,768	12,576,701	12,328,626	8,803,330	20,615,330	21,025,016	21,025,016	10,209,304	9,713,141	10,369,521
Repairs and Maintenance										
by Expenditure Item										
Employee related costs										
Other materials	309,268	514,057	523,496	379,200	417,200	367,293	367,293	431,200	452,911	671,933
Contracted Services	144,206	231,847	191,862	428,479	478,479	559,505	559,505	521,400	551,680	587,636
Other Expenditure										
Total Repairs and Maintenance Expenditure	453,474	745,904	715,358	807,679	895,679	926,798	926,798	952,600	1,004,591	1,259,569

MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

R	Description	EXECUTIVE AND COUNCIL	BUDGET AND TREASURY OFFICE	CORPORATE SERVICES	PLANNING AND DEVELOPMENT	HEALTH	COMMUNITY AND SOCIAL SERVICES	HOUSING	PUBLIC SAFETY	SPORT AND RECREATION	ENVIRONMENTAL PROTECTION	SOLID WASTE MANAGEMENT	WASTE WATER MANAGEMENT	ROAD TRANSPORT	WATER	ELECTRICITY	Total
	Revenue By Source																
	Property rates		5,431,632														5,431,632
	Property rates - penalties & collection charges		190,000														190,000
	Service charges - electricity revenue															8,147,237	8,147,237
	Service charges - water revenue														3,767,354		3,767,354
	Service charges - sanitation revenue												2,382,660				2,382,660
	Service charges - refuse revenue											3,081,769					3,081,769
	Service charges - other																-
	Rental of facilities and equipment		396,474				500			12,200				1,500			410,674
	Interest earned - external investments	1,297,000															1,297,000
	Interest earned - outstanding debtors	3,300															3,300
	Dividends received																-
	Fines	12,000					230										12,230
	Licences and permits		7,420														7,420
	Agency services		97,000														97,000
	Transfers recognised - operational	13,124,741	3,624,551										326,236		326,236	326,236	17,728,000
	Other revenue	1,466	1,103,145				5,920		705	5,700		780		500	440	700	1,119,356
	Gains on disposal of PPE																-
	Total Revenue (excluding capital transfers and contributions)	14,438,507	10,850,222				6,650		705	17,900		3,082,549	2,708,896	2,000	4,094,030	8,474,173	43,675,632
	Expenditure By Type																
	Employee related costs	1,989,717	3,773,913	1,634,668			1,046,501		48,370	437,290		2,293,874	982,782	1,291,364	366,593	330,101	14,185,173
	Remuneration of councillors	1,984,459															1,984,459
	Debt impairment	225,000															225,000
	Depreciation & asset impairment		647,903										647,903	647,903			1,943,709
	Finance charges		531,013														531,013
	Electricity Bulk Purchases															7,906,633	7,906,633
	Other materials		63,000			3,000	9,000		4,300	40,600			193,800	21,000	90,000	6,500	431,200
	Contracted services		110,000	47,700			13,000		2,000	2,500		8,700	105,000	134,000		98,500	521,400
	Transfers and grants	7,535,741															7,535,741
	Other expenditure	5,750,989	2,141,183	216,645		18,476	80,598		27,685	88,483		402,839	284,649	578,486	454,644	164,627	10,209,384
	Loss on disposal of PPE									2,000							2,000
	Total Expenditure	17,485,906	7,267,012	1,899,013		21,476	1,149,099		82,355	570,873		2,705,413	2,214,134	2,672,753	901,237	8,506,361	45,475,632
	Surplus/(Deficit)	(3,047,399)	3,583,210	(1,899,013)		(21,476)	(1,142,449)		(81,650)	(552,973)		377,136	494,762	(2,670,753)	3,192,793	(32,188)	(1,800,000)
	Transfers recognised - capital	9,089,000															9,089,000
	Contributions recognised - capital																-
	Contributed assets																-
	Surplus/(Deficit) after capital transfers & contributions	6,041,601	3,583,210	(1,899,013)		(21,476)	(1,142,449)		(81,650)	(552,973)		377,136	494,762	(2,670,753)	3,192,793	(32,188)	7,289,000

MBRR Table SA3 – Supporting detail to Statement of Financial Position

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS											
	Call investment deposits										
	Call investment deposits	29,252,274	21,147,362	21,602,265	21,134,211	21,134,211	21,134,211	21,134,211	20,979,147	21,484,293	22,368,019
	Other current investments > 90 days										
	Total Call investment deposits	29,252,274	21,147,362	21,602,265	21,134,211	21,134,211	21,134,211	21,134,211	20,979,147	21,484,293	22,368,019
	Consumer debtors										
	Consumer debtors	8,986,856	9,881,717	5,356,524	7,415,500	7,415,500	7,415,500	7,415,500	9,940,992	12,888,456	16,048,167
	Less: Provision for debt impairment	(6,805,425)	(7,513,142)	(3,372,530)	(3,466,000)	(3,466,000)	(3,466,000)	(3,466,000)	(3,822,529)	(4,058,779)	(4,306,842)
	Total Consumer debtors	2,181,431	2,368,575	1,983,994	3,949,500	3,949,500	3,949,500	3,949,500	6,118,463	8,829,677	11,741,324
	Debt impairment provision										
	Balance at the beginning of the year	5,910,682	6,805,425	7,513,142	3,372,529	3,372,529	3,372,529	3,372,529	3,597,529	3,822,529	4,058,779
	Contributions to the provision	894,743	707,717	(183,700)	225,000	225,000	225,000	225,000	225,000	236,250	248,063
	Bad debts written off			(3,956,912)							
	Balance at end of year	6,805,425	7,513,142	3,372,529	3,597,529	3,597,529	3,597,529	3,597,529	3,822,529	4,058,779	4,306,842
	Property, plant and equipment (PPE)										
	PPE at cost/valuation (excl. finance leases)	78,067,621	93,552,010	103,411,812	107,862,496	107,862,496	107,862,496	107,862,496	116,888,599	139,801,496	161,534,496
	Leases recognised as PPE										
	Less: Accumulated depreciation	6,671,089	10,659,704	13,098,935	15,613,790	15,613,790	15,613,790	15,613,790	17,557,499	20,278,691	23,544,122
	Total Property, plant and equipment (PPE)	71,396,532	82,892,306	90,312,877	92,248,706	92,248,706	92,248,706	92,248,706	99,331,100	119,522,805	137,990,374
LIABILITIES											
	Current liabilities - Borrowing										
	Short term loans (other than bank overdraft)										
	Current portion of long-term liabilities				-	-	-	-			
	Total Current liabilities - Borrowing	-	-	-	-	-	-	-	-	-	-
	Trade and other payables										
	Trade and other creditors	527,960	902,009	877,202	957,400	957,400	957,400	957,400	1,066,092	2,599,384	2,644,876
	Unspent conditional transfers	13,097,173	3,509,447	2,068,028		-	-	-	2,070,473	2,070,473	2,070,473
	VAT	658,322			225,870	225,870	225,870	225,870	225,870	225,870	225,870
	Total Trade and other payables	14,283,455	4,411,456	2,945,230	1,183,270	1,183,270	1,183,270	1,183,270	3,362,435	4,895,727	4,941,219
	Non current liabilities - Borrowing										
	Borrowing										
	Finance leases (including PPP asset element)										
	Total Non current liabilities - Borrowing	-	-	-	-	-	-	-	-	-	-
	Provisions - non-current										
	Retirement benefits	4,673,239	5,975,448	6,414,146	6,953,873	6,953,873	6,953,873	6,953,873	7,008,540	7,662,373	8,381,589
	List other major provision items										
	Refuse landfill site rehabilitation		6,181,280	6,490,344					6,490,344	6,490,344	6,490,344
	Other										
	Total Provisions - non-current	4,673,239	12,156,728	12,904,490	6,953,873	6,953,873	6,953,873	6,953,873	13,498,884	14,152,717	14,871,933
CHANGES IN NET ASSETS											
	Accumulated Surplus/(Deficit)										
	Accumulated Surplus/(Deficit) - opening balance	78,554,772	81,200,798	87,207,295	95,297,680	95,297,680	95,297,680	95,297,680	108,026,565	106,743,724	127,926,618
	GRAP adjustments										
	Restated balance	78,554,772	81,200,798	87,207,295	95,297,680	95,297,680	95,297,680	95,297,680	108,026,565	106,743,724	127,926,618
	Surplus/(Deficit)	2,250,836	9,852,380	8,091,711	8,274,000	8,274,000	7,779,965	7,779,965	7,289,000	22,850,000	21,733,000
	Appropriations to Reserves			(1,325)		-	-	-			
	Transfers from Reserves	395,190	242,615								
	Depreciation offsets								(2,081,497)		
	Other adjustments		(4,088,498)		4,948,919	4,948,919	4,948,919	4,948,919	(6,490,344)	(1,667,106)	(272,809)
	Accumulated Surplus/(Deficit)	81,200,798	87,207,295	95,297,680	108,520,599	108,520,599	108,026,565	108,026,565	106,743,724	127,926,618	149,386,809
	Reserves										
	Housing Development Fund	362,183	119,570	120,895	119,570	119,570	119,570	119,570	120,895	120,895	120,895
	Capital replacement	11,347,812	11,347,812	11,347,812	11,347,812	11,347,812	11,347,812	11,347,812	11,347,812	11,347,812	11,347,812
	Capitalisation										
	Government grant										
	Donations and public contributions										
	Self-insurance										
	Other reserves (list)										
	Revaluation	54,450	54,450	54,450	54,450	54,450	54,450	54,450	54,450	54,450	54,450
	Total Reserves	11,764,445	11,521,832	11,523,157	11,521,832	11,521,832	11,521,832	11,521,832	11,523,157	11,523,157	11,523,157
	TOTAL COMMUNITY WEALTH/EQUITY	92,965,243	98,729,127	106,820,837	120,042,431	120,042,431	119,548,397	119,548,397	118,266,881	139,449,775	160,909,966

MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator		Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			9,488	9,867		9,867	9,867	9,867	9,867	11,673	11,673	11,673
Females aged 5 - 14			1,854	1,841		1,841	1,841	1,841	1,841	1,719	1,719	1,719
Males aged 5 - 14			1,865	1,834		1,834	1,834	1,834	1,834	1,713	1,713	1,713
Females aged 15 - 34			2,918	3,120		3,120	3,120	3,120	3,120	3,705	3,705	3,705
Males aged 15 - 34			2,851	3,073		3,073	3,073	3,073	3,073	3,649	3,649	3,649
Unemployment												
Monthly household income (no. of households)												
No income	1, 12		22	239		239	239	239	239	322	322	322
R1 - R1 600			2,209	1,471		1,471	1,471	1,471	1,471	1,934	1,934	1,934
R1 601 - R3 200			169	320		320	320	320	320	470	470	470
R3 201 - R6 400				187		187	187	187	187	287	287	287
R6 401 - R12 800				100		100	100	100	100	125	125	125
R12 801 - R25 600				53		53	53	53	53	53	53	53
R25 601 - R51 200				15		15	15	15	15	15	15	15
R52 201 - R102 400				4		4	4	4	4	4	4	4
R102 401 - R204 800				9		9	9	9	9	9	9	9
R204 801 - R409 600				3		3	3	3	3	3	3	3
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics												
Number of people in municipal area			9,488	9,867		9,867	9,867	9,867	9,867	11,673	11,673	11,673
Number of poor people in municipal area			5,056	4,550		4,550	4,550	4,550	4,550	4,921	4,921	4,921
Number of households in municipal area			2,401	2,728		2,728	2,828	2,828	2,828	3,222	3,222	3,222
Number of poor households in municipal area			1,264	1,264		1,367	1,367	1,367	1,367	1,367	1,367	1,367
Definition of poor household (R per month)						1,740	1,880	2,020	2,280	2,560	2,600	2,640
Housing statistics												
Formal	3		2,319	2,575		2,658	2,758	2,758	2,758	3,062	3,062	3,062
Informal			82	153		70	70	70	70	160	160	160
Total number of households			-	2,401	2,728	2,728	2,828	2,828	2,828	3,222	3,222	3,222
Dwellings provided by municipality	4									-	-	-
Dwellings provided by province/s										-	-	-
Dwellings provided by private sector	5									-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6					5.70%	3.80%	5.60%	5.60%	5.60%	5.40%	5.40%
Interest rate - borrowing						10.00%	10.00%					
Interest rate - investment						6.00%	6.00%	6.00%	6.00%	4.00%	4.00%	4.00%
Remuneration increases						8.30%	10.50%	8.48%	7.00%	6.85%	6.40%	6.40%
Consumption growth (electricity)						0.37%	0.37%	5.96%	5.96%	5.00%	5.00%	5.00%
Consumption growth (water)						9.39%	9.39%	9.39%	9.39%	5.00%	5.00%	5.00%
Collection rates												
Property tax/service charges	7					81.00%	81.00%	81.00%	73.00%	95.00%	95.00%	95.00%
Rental of facilities & equipment						81.00%	81.00%	81.00%	81.00%	100.00%	100.00%	100.00%
Interest - external investments						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Interest - debtors						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Revenue from agency services						100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

MBRR Table SA32 – List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R
Shared services PIMMS	y rs	3	Internal Audit Contribution	30/06/2013	100,000
	y rs	3		30/06/2013	100,000

The renewal of the contracts will be negotiated towards the end of the financial year.

MBRR Table SA11 – Property rates summary

R	Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:										
	Date of valuation:	01/07/2008	01/07/2008	01/07/2008	01/07/2008					
	Financial year valuation used	01/07/2009	01/07/2009	01/07/2009	01/07/2009			01/07/2013		
	Municipal by-laws s6 in place? (Y/N)	yes	yes	yes	yes			yes		
	Municipal/assistant valuer appointed? (Y/N)	yes	yes	yes	yes			yes		
	Municipal partnership s38 used? (Y/N)									
	No. of assistant valuers (FTE)	1	1	1	1	1	1	1	1	1
	No. of data collectors (FTE)									
	No. of internal valuers (FTE)									
	No. of external valuers (FTE)	1	1	1	1	1	1	1	1	1
	No. of additional valuers (FTE)									
	Valuation appeal board established? (Y/N)	yes	yes	yes	yes			yes		
	Implementation time of new valuation roll (mths)									
	No. of properties									
	No. of sectional title values				-			-	-	-
	No. of unreasonably difficult properties s7(2)				-			-	-	-
	No. of supplementary valuations			1	1	1	1	1	1	1
	No. of valuation roll amendments									
	No. of objections by rate payers	338						-	-	-
	No. of appeals by rate payers	1						-	-	-
	No. of successful objections	338						-	-	-
	No. of successful objections > 10%									
	Supplementary valuation									
	Public service infrastructure value (Rm)	837,700	837,700	837,700	837,700	837,700	837,700	837,700	837,700	837,700
	Municipality owned property value (Rm)	35,430,600	35,430,600	35,430,600	35,430,600	35,430,600	35,430,600	35,430,600	35,430,600	35,430,600
Valuation reductions:										
	Valuation reductions-public infrastructure (Rm)		837,700	837,700	837,700	837,700	837,700	837,700	837,700	837,700
	Valuation reductions-nature reserves/park (Rm)									
	Valuation reductions-mineral rights (Rm)									
	Valuation reductions-R15,000 threshold (Rm)	25,628,600	25,628,600	25,930,800	25,930,800	25,930,800	25,930,800	25,628,600	25,628,600	25,628,600
	Valuation reductions-public worship (Rm)	9,684,200	9,405,800	10,287,600	10,287,600	10,287,600	10,287,600	10,287,600	10,287,600	10,287,600
	Valuation reductions-other (Rm)	39,127,800	43,093,900	43,093,900	43,093,900	43,093,900	43,093,900	38,856,800	38,856,800	38,856,800
	Total valuation reductions:	74,440,600	78,966,000	80,150,000	80,150,000	80,150,000	80,150,000	75,610,700	75,610,700	75,610,700
	Total value used for rating (Rm)	1,546,639,550	1,513,824,300	1,543,556,950	1,513,824,300	1,513,824,300	1,513,824,300	1,761,127,088	1,761,127,088	1,761,127,088
	Total land value (Rm)									
	Total value of improvements (Rm)									
	Total market value (Rm)	1,546,639,550	1,513,824,300	1,543,556,950	1,513,824,300	1,513,824,300	1,513,824,300	1,761,127,088	1,761,127,088	1,761,127,088
Rating:										
	Residential rate used to determine rate for other categories? (Y/N)	yes	yes	yes	yes			yes		
	Differential rates used? (Y/N)							no		
	Limit on annual rate increase (s20)? (Y/N)							no		
	Special rating area used? (Y/N)							no		
	Phasing-in properties s21 (number)							-		
	Rates policy accompanying budget? (Y/N)									
	Fixed amount minimum value (R'000)									
	Non-residential prescribed ratio s19? (%)									
Rate revenue:										
	Rate revenue budget (R)	9,530,911	7,099,537	3,884,684	4,526,502	4,526,502	4,526,502	5,431,632	6,488,028	6,622,569
	Rate revenue expected to collect (R)	3,892,838	3,908,466	3,878,347	4,526,502	4,526,502	4,318,455	5,431,632	6,488,028	6,622,569
	Expected cash collection rate (%)	100.00	90.00	81.00	81.00	81.00	73.00	73.00	73.00	73.00
	Special rating areas (R)									
	Rebates, exemptions - indigent (R)									
	Rebates, exemptions - pensioners (R)									
	Rebates, exemptions - bona fide farm. (R)	447,545	450,076	448,191	450,076	450,076	521,204	661,450	854,643	811,247
	Rebates, exemptions - other (R)	1,317,652	1,340,825	1,286,915	1,490,225	1,490,225	1,269,788	1,615,662	1,342,529	1,394,628
	Phase-in reductions/discounts (R)	3,859,361	1,281,745	426,848	-	-	-	-	-	-
	Total rebates,exemptns,reductns,discs (R'000)	5,624,558	3,072,646	2,161,954	1,940,301	1,940,301	1,790,992	2,277,112	2,197,172	2,205,875

MBRR Table SA12(a) – Property rates summary(current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
Current Year 2012/13																
Valuation:																
No. of properties	2,425			430	30	334	1		130	1					30	
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations	1															
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)	3															
Frequency of valuation (select)	4															
Method of valuation used (select)	Market	Market		Market	Market	Market	Market		Market	Market					Market	
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)	No	No		No	No	No	No		No	No					No	
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)							837,700									
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	25,628,600															
Valuation reductions-public worship (Rm)															10,287,600	
Valuation reductions-other (Rm)						35,430,600			165,000						3,261,200	
Total valuation reductions:	25,628,600	-	-	-	-	35,430,600	837,700	-	165,000	-	-	-	-	-	13,548,800	-
Total value used for rating (Rm)	176,743,100			1,286,453,750	20,802,800	35,430,600	837,700		165,000	9,907,800					13,548,800	
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)	176,743,100			1,286,453,750	20,802,800	35,430,600	837,700		165,000	9,907,800					13,548,800	
Rating:																
Average rate	0.017600			0.001160	0.035200	0.017600	0.004400		0.017600	0.009680					0.017600	
Rate revenue budget (R'000)	3,110,679	-	-	1,492,286	732,166	623,579	3,685	-	2,904	95,908	-	-	-	-	238,459	-
Rate revenue expected to collect (R'000)	1,942,676	-	-	710,223	581,732	-0	-0	-	-	70,012	-	-	-	-	-0	-
Expected cash collection rate (%)	95.0%			80.0%						80.0%						
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	411,497															
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)				461,512												
Rebates, exemptions - other (R'000)					133,521	566,890	3,350		2,640						216,780	
Phase-in reductions/discouts (R'000)				427,745												
Total rebates, exemptions, reductions, discounts (R'000)	411,497	-	-	889,257	133,521	566,890	3,350	-	2,640	-	-	-	-	-	216,780	-

MBRR Table SA12(b) – Property rates by category(budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2013/14																
Valuation:																
No. of properties	2,425			430	30	334	1		130	1					30	
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations	1			1	1	1	1		1	1					1	
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)	1															
Frequency of valuation (select)	4			4												
Method of valuation used (select)	Market															
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)	No															
Flat rate used? (Y/N)	No															
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)							837,700									
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)	25,538,600				90,000											
Valuation reductions-public worship (Rm)															10,287,600	
Valuation reductions-other (Rm)						35,430,600			165,000						3,261,200	
Total valuation reductions:	25,538,600	-	-	-	90,000	35,430,600	837,700	-	165,000	-	-	-	-	-	13,548,800	-
Total value used for rating (Rm)	203,254,565			1,477,179,823	20,802,800	35,430,600	837,700		165,000	9,907,800					13,548,800	
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)	203,254,565			1,477,179,823	20,802,800	35,430,600	837,700		165,000	9,907,800					13,548,800	
Rating:																
Average rate	0.019360			0.001280	0.038720	0.019360	0.004840		0.019360	0.010650					0.019360	
Rate revenue budget (R'000)	3,935,008	-	-	1,890,790	805,484	685,936	4,054	-	3,194	105,518	-	-	-	-	262,302	-
Rate revenue expected to collect (R'000)	3,440,581	-	-	1,228,143	640,931	0	0	-	0	105,518	-	-	-	-	-0	-
Expected cash collection rate (%)	100.0%			100.0%						100.0%						
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	494,427															
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)				661,450												
Rebates, exemptions - other (R'000)				1,197	164,553	685,936	4,054		3,194						262,302	
Phase-in reductions/discouts (R'000)																
Total rebates, exemptions, reductions, discounts (R'000)	494,427	-	-	662,647	164,553	685,936	4,054	-	3,194	-	-	-	-	-	262,302	-

MBRR Table SA13a – Service tariffs by category

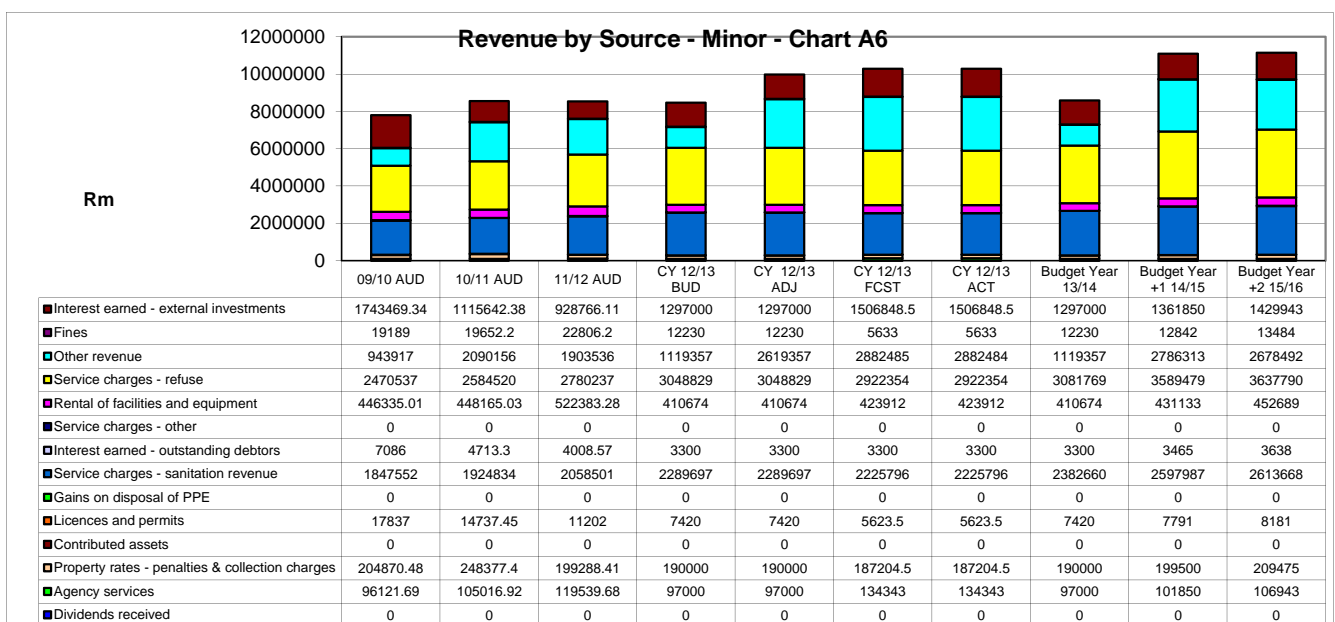
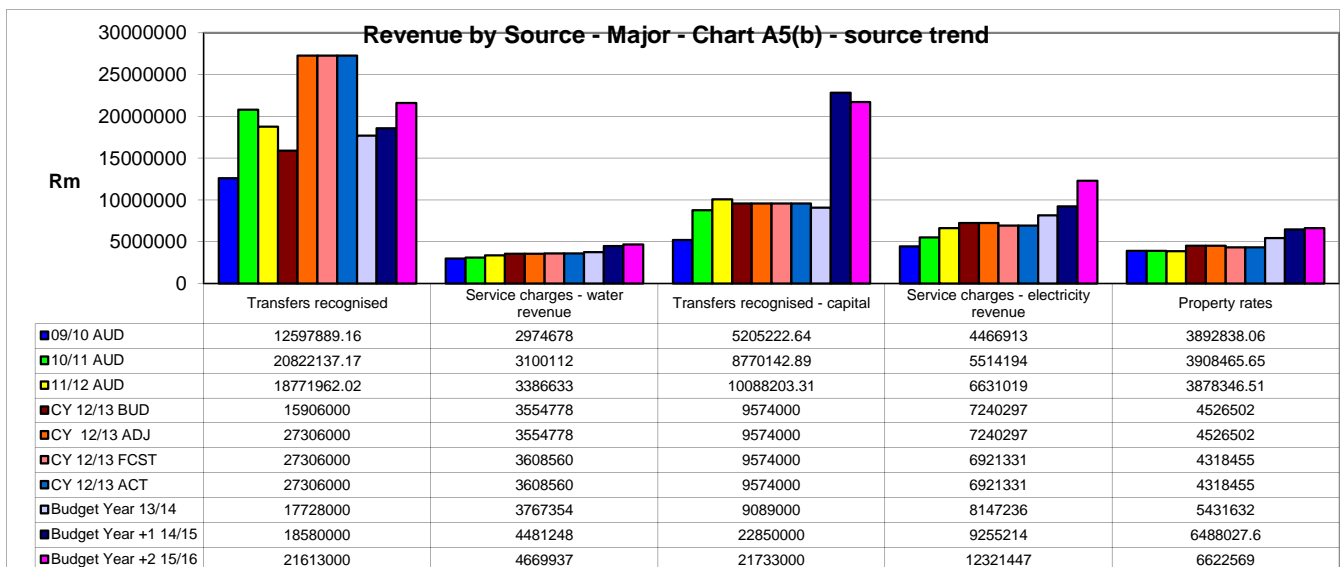
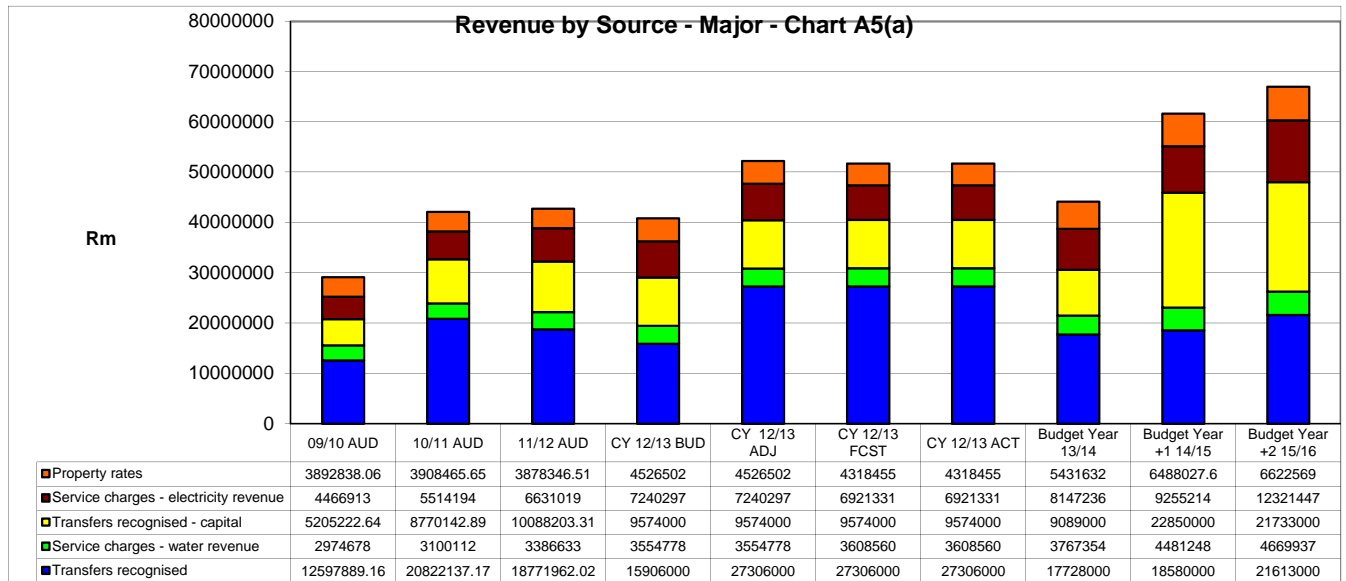
Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates (rate in the Rand)	1								
Residential properties			1.600	1.600	1.600	1.760	1.936	2.226	2.338
Residential properties - vacant land									
Formal/informal settlements			1.600	1.600	1.600	1.760	1.936	2.226	2.338
Small holdings									
Farm properties - used			0.400	0.400	0.400	0.116	0.128	0.154	0.145
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property			0.880	0.880	0.880	0.968	1.065	1.225	1.286
Communal land - business and commercial									
Communal land - other									
State-owned properties			3.200	3.200	3.200	3.520	3.872	4.453	4.675
Municipal properties			1.600	1.600	1.600	1.760	1.936	2.226	2.338
Public service infrastructure			0.400	0.400	0.400	0.440	0.484	0.557	0.584
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	457,966	497,911	553,551	581,228
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption		35% rebate	450,258	460,990	448,191	521,204	661,450	854,643	811,247
Other rebates or exemptions	2		3,992,858	1,450,636	560,774	147,405	162,266	186,235	195,412
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			93.56	98.24	104.13	110.38	119.21	137.09	143.94
Service point - vacant land (Rands/month)			18.86	19.80	20.99	22.25	24.03	27.63	29.01
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		0 - 6kl	0.84	0.88	0.93	0.99	1.07	1.23	1.29
Water usage - Block 2 (c/kl)		7 - 20kl	1.01	1.06	1.12	1.19	1.29	1.48	1.55
Water usage - Block 3 (c/kl)		21 - 50kl	2.38	2.50	2.65	2.81	3.03	3.48	3.65
Water usage - Block 4 (c/kl)		51kl +	4.32	4.54	4.81	5.10	5.51	6.34	6.66
Other	2								

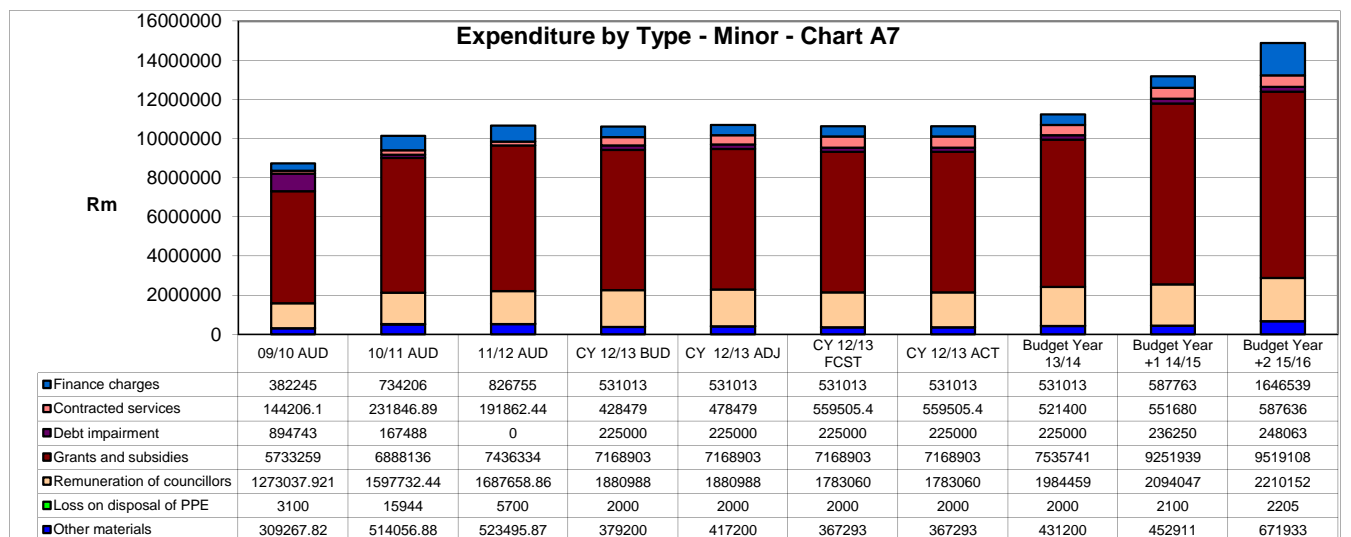
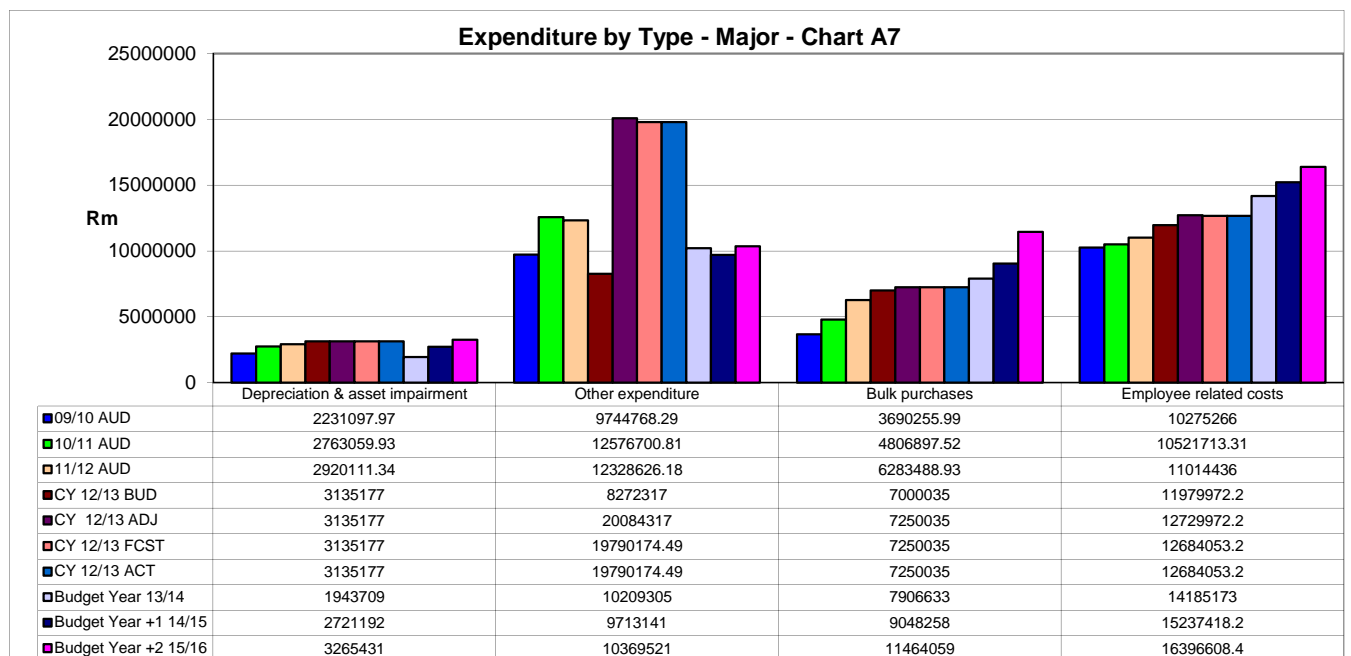
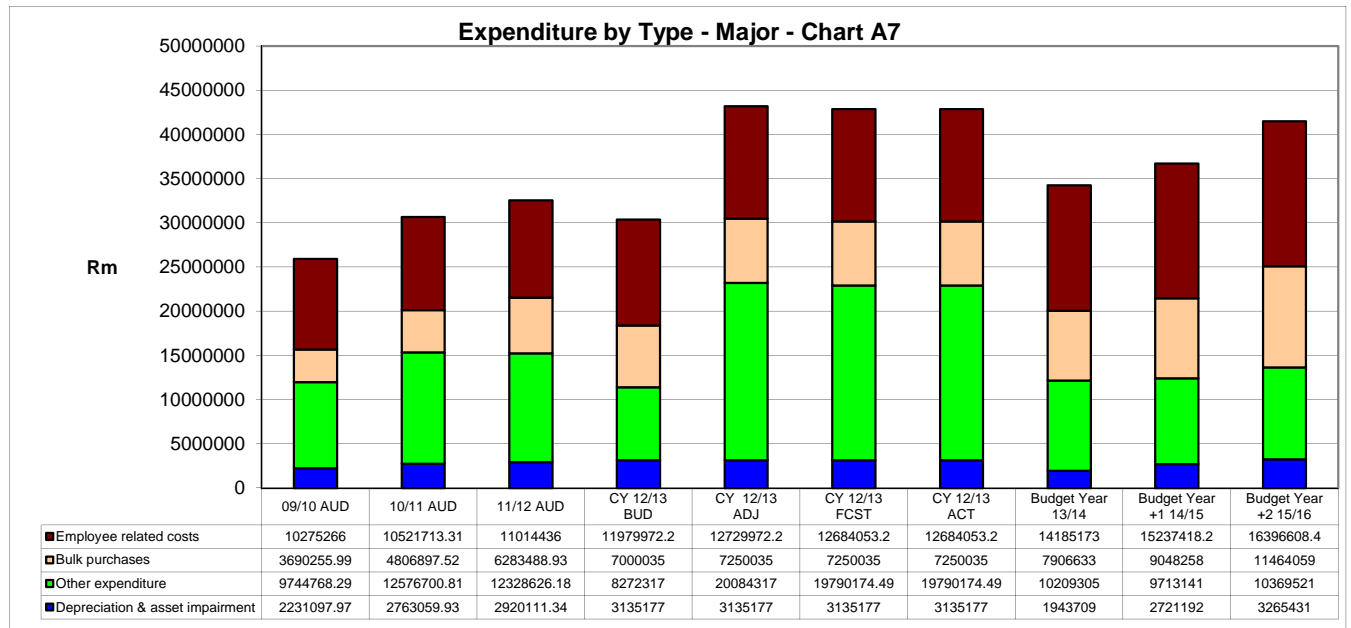
MBRR Table SA13a – Service tariffs by category

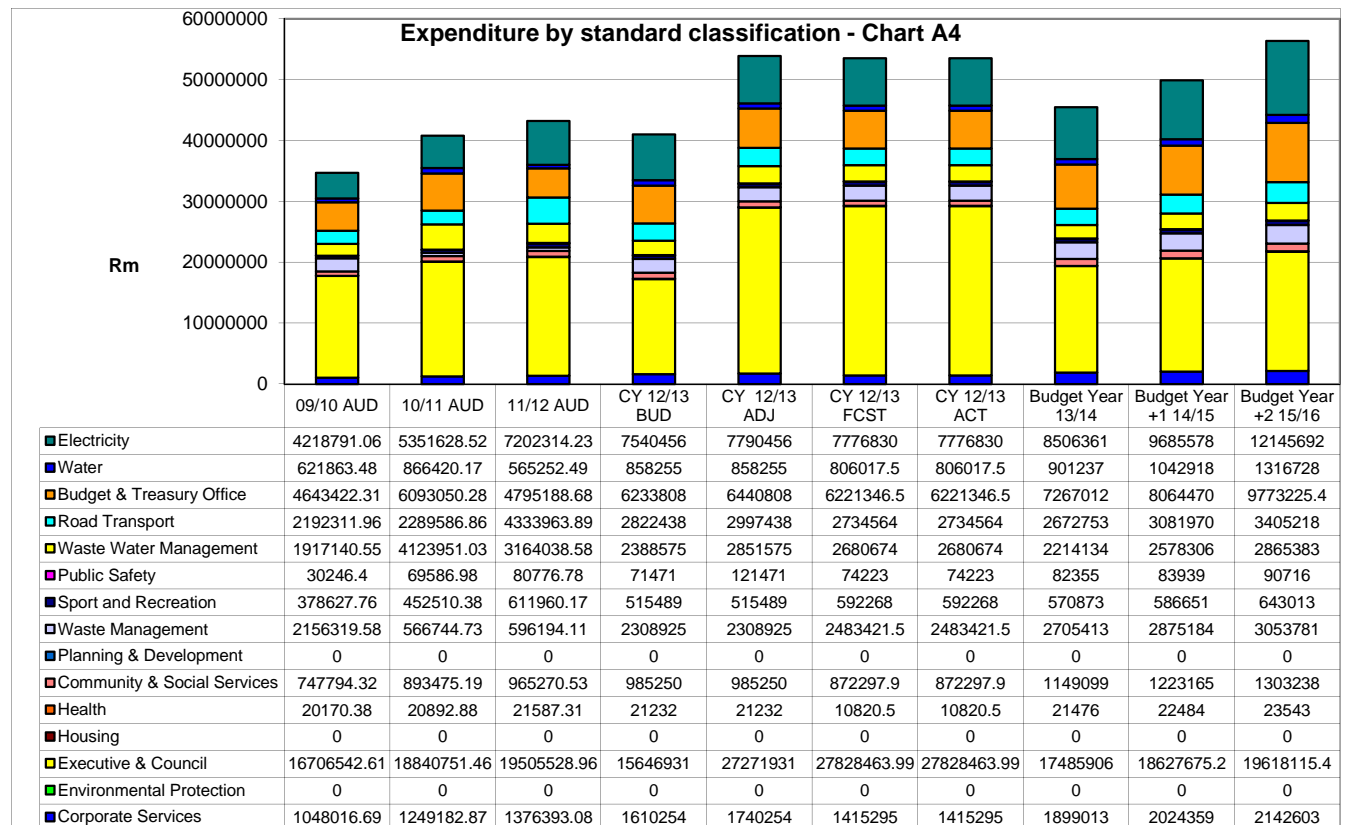
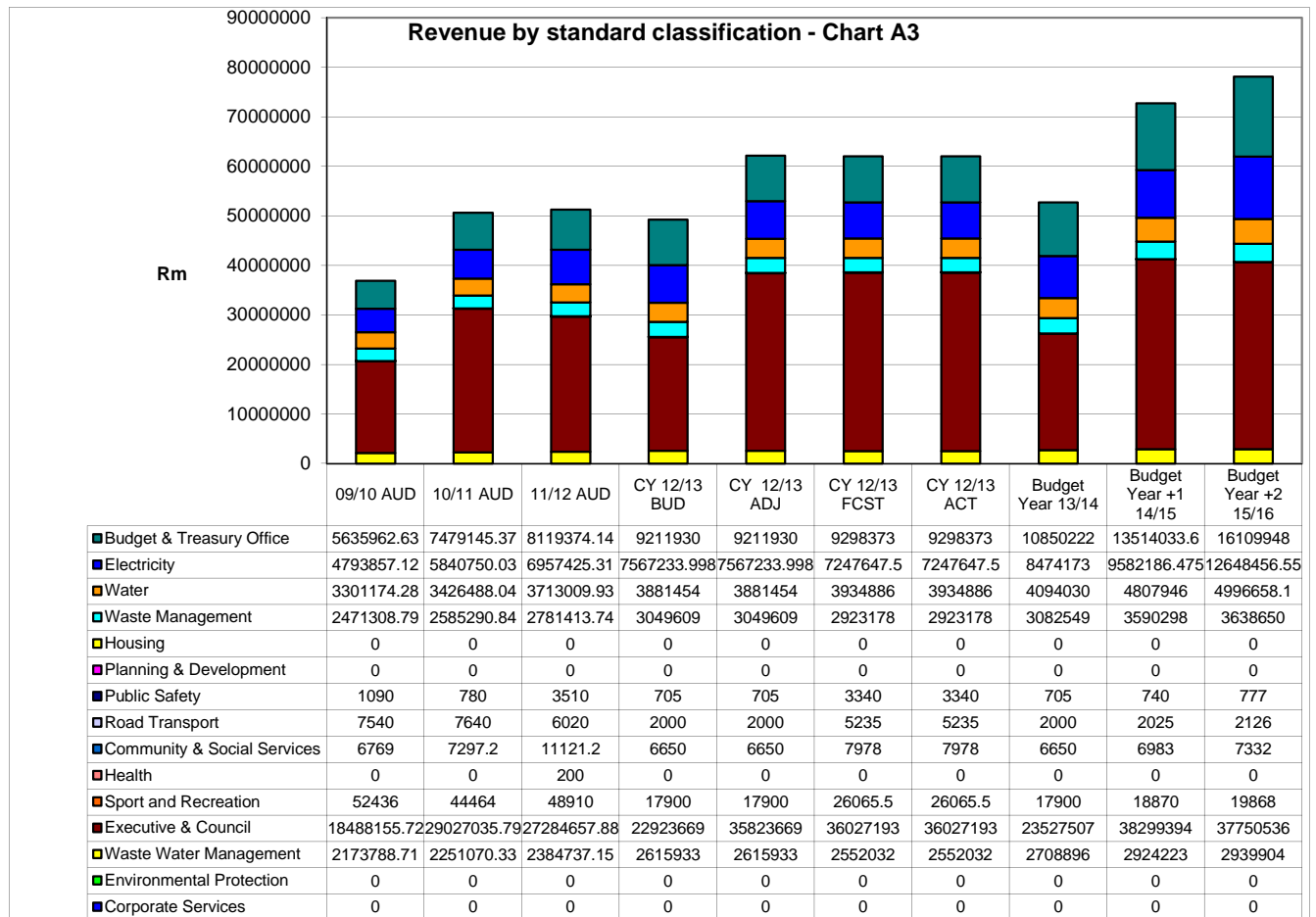
Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Waste water tariffs									
Domestic									
Basic charge/fix fee (Rands/month)			113.40	119.07	126.21	133.78	144.48	166.15	174.46
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fix fee (Rands/month)			80.06	94.47	113.36	95.00	102.60	113.89	123.00
Service point - vacant land (Rands/month)			53.90	63.60	76.32	94.09	101.62	112.80	124.08
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)			0.58	0.68	0.82				
Flat rate tariff - prepaid (c/kwh)			0.65	0.77	0.92				
Meter - IBT Block 1 (c/kwh)		0 - 50kWh				0.61	0.66	0.73	0.78
Meter - IBT Block 2 (c/kwh)		51 - 350kWh				0.77	0.83	0.91	0.99
Meter - IBT Block 3 (c/kwh)		351 - 600kWh				1.04	1.12	1.23	1.33
Meter - IBT Block 4 (c/kwh)		600 - 2 000kWh domestic				1.24	1.34	1.47	1.59
Meter - IBT Block 5 (c/kwh)		> 2 000kWh commercial				0.80	0.86	0.95	1.02
Prepaid - IBT Block 1 (c/kwh)		0 - 50kWh				0.66	0.71	0.78	0.84
Prepaid - IBT Block 2 (c/kwh)		51 - 350kWh				0.82	0.89	0.98	1.06
Prepaid - IBT Block 3 (c/kwh)		351 - 600kWh				1.09	1.18	1.30	1.40
Prepaid - IBT Block 4 (c/kwh)		600 - 2 000kWh domestic				1.29	1.39	1.53	1.65
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fix fee			100.11	105.12	111.43	118.12	127.57	146.71	154.05
80l bin - once a week									
250l bin - once a week									

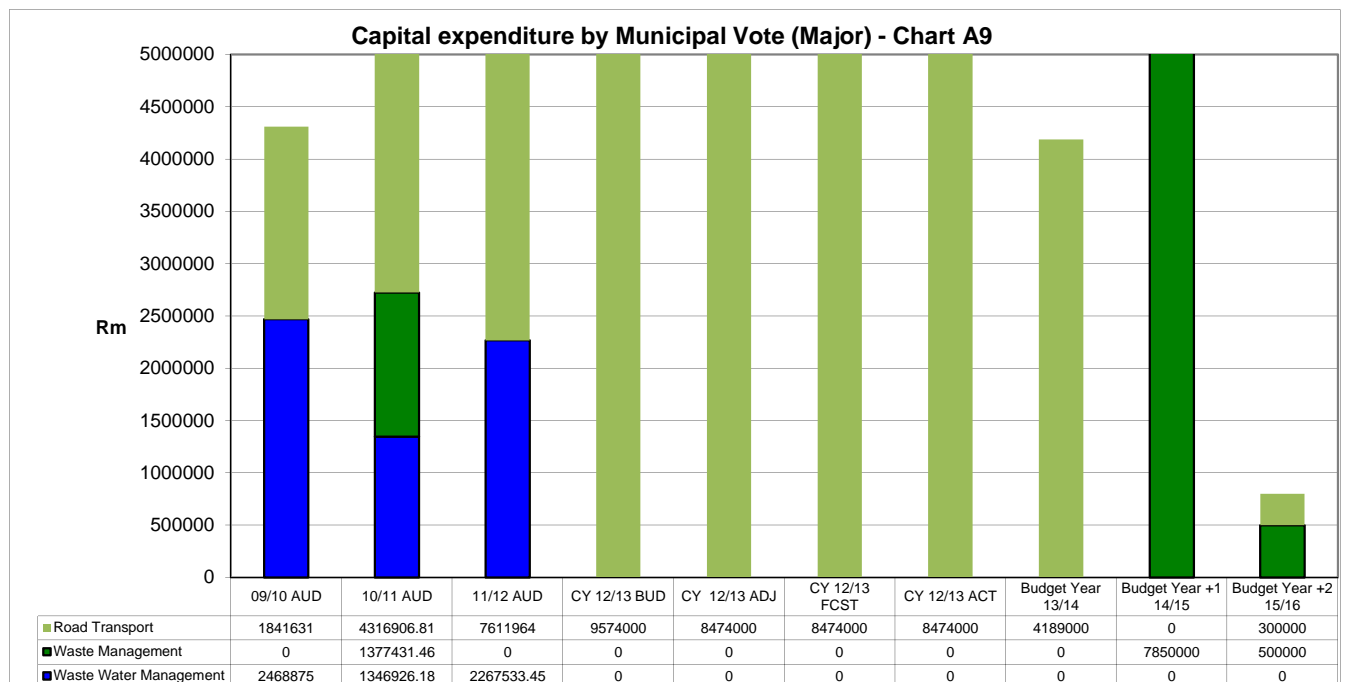
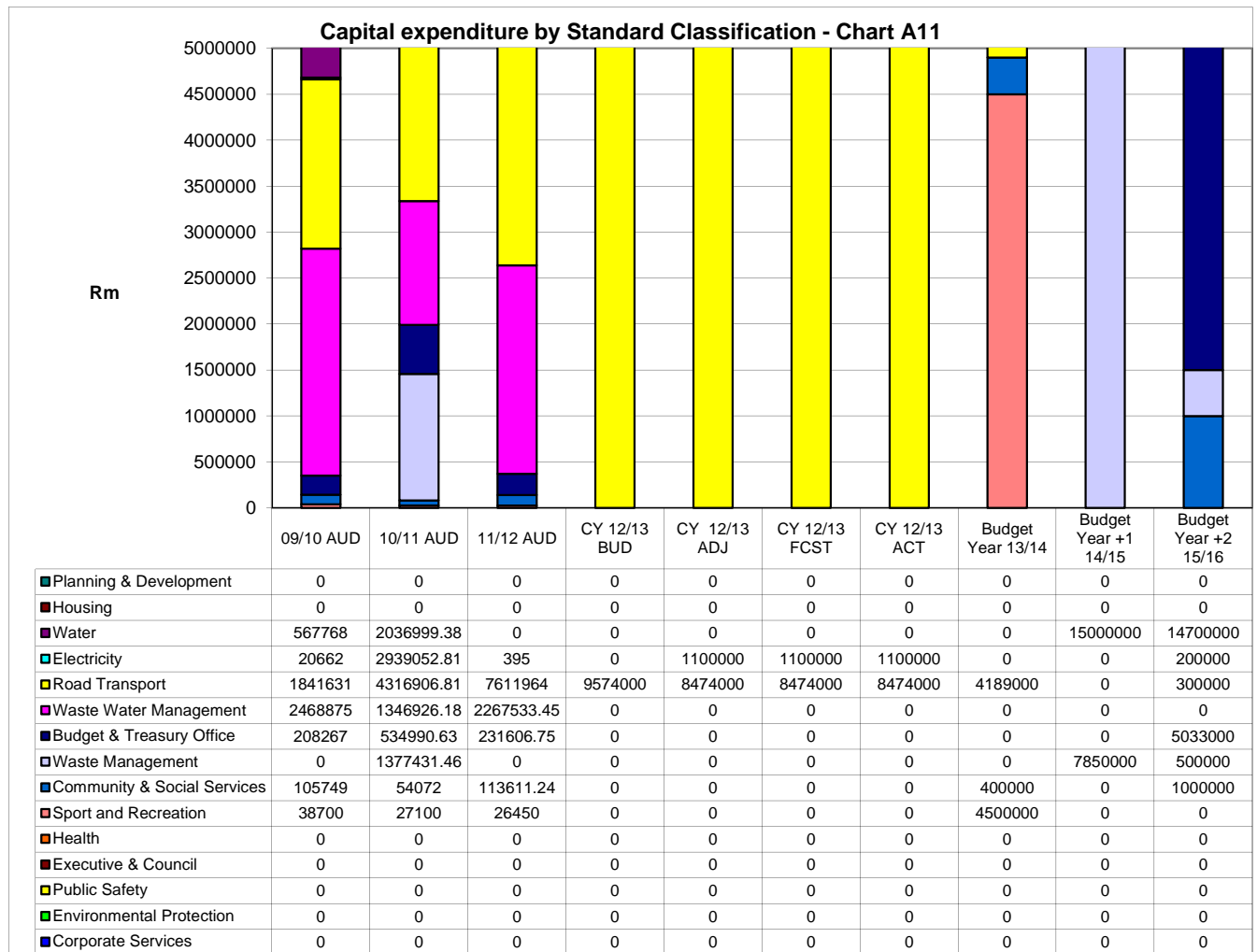
MBRR Table SA13b – Service tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Exemptions, reductions and rebates (Rands)									
State-owned properties		20% rebate	133,497	133,520	133,926	147,405	162,266	186,235	195,412
Bona fide farmers phase in		75%, 50%, and 25% phase in	3,859,361	1,317,116	426,848				
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)							

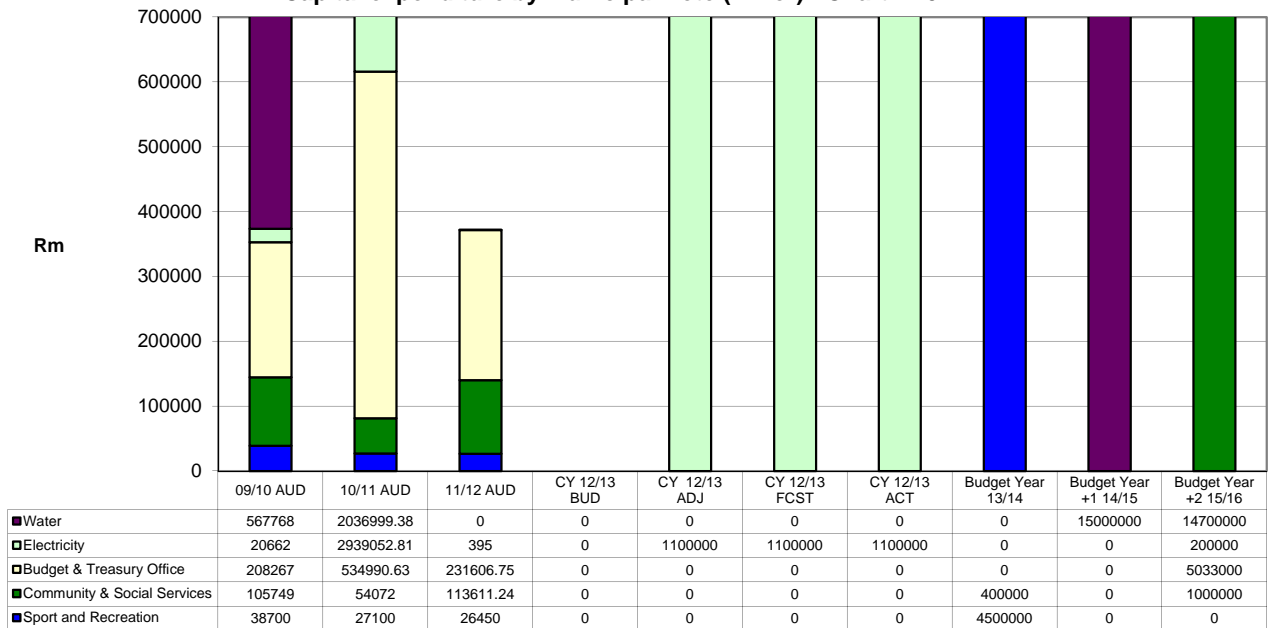




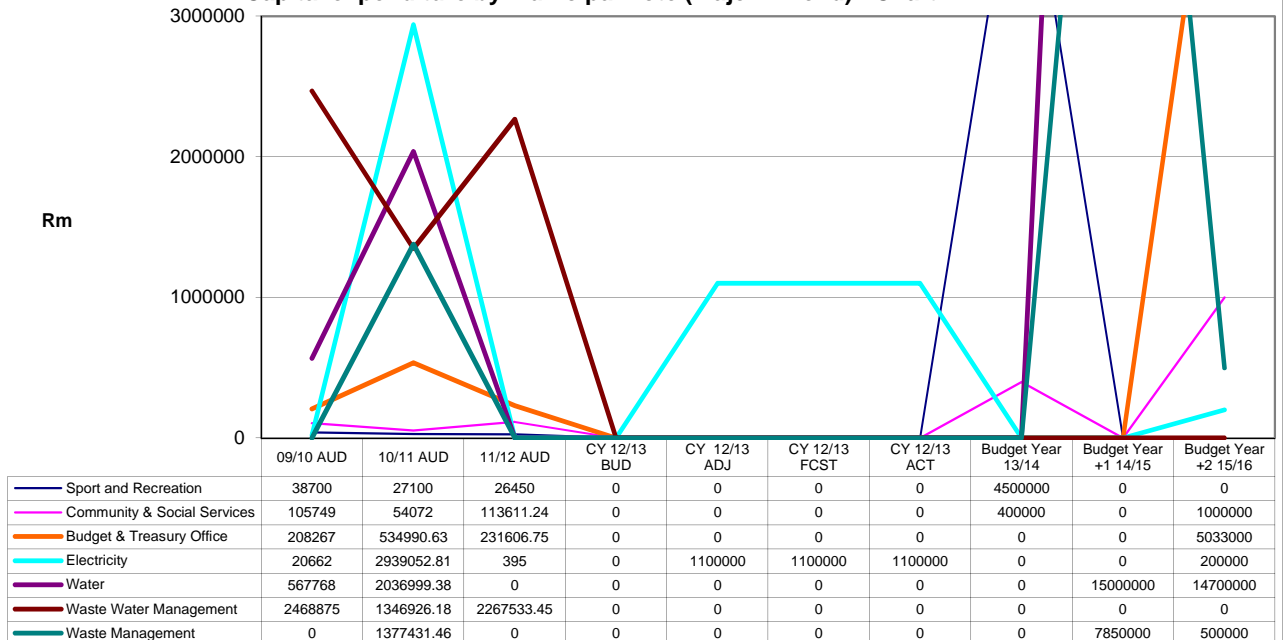


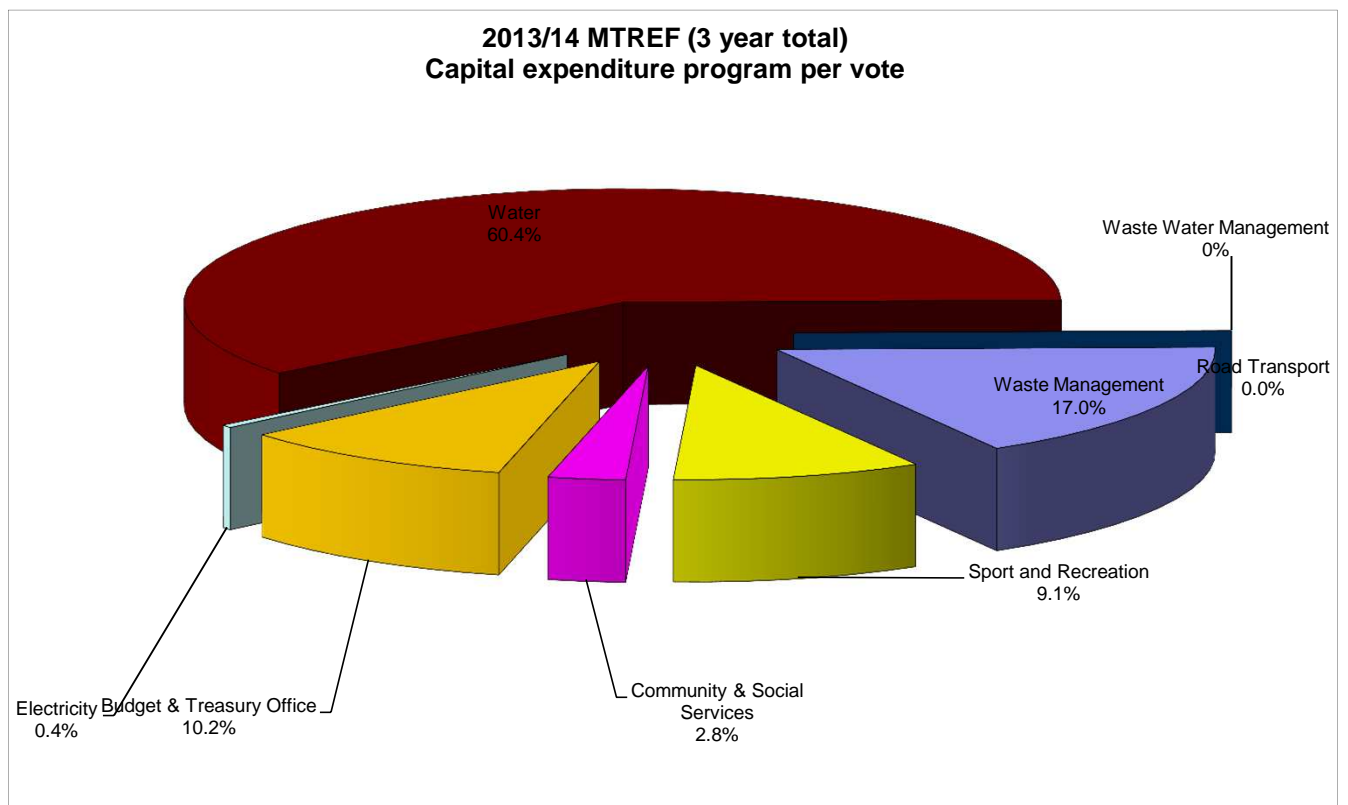
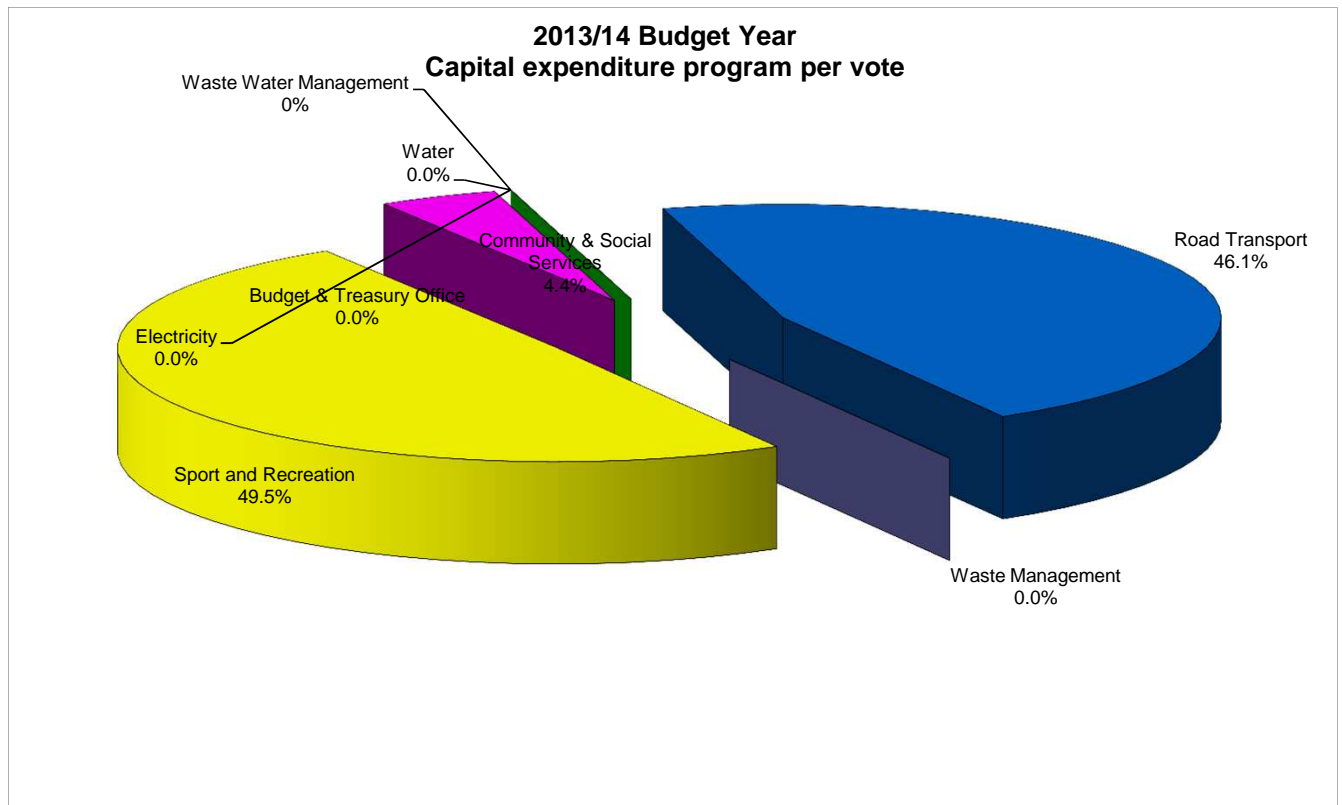


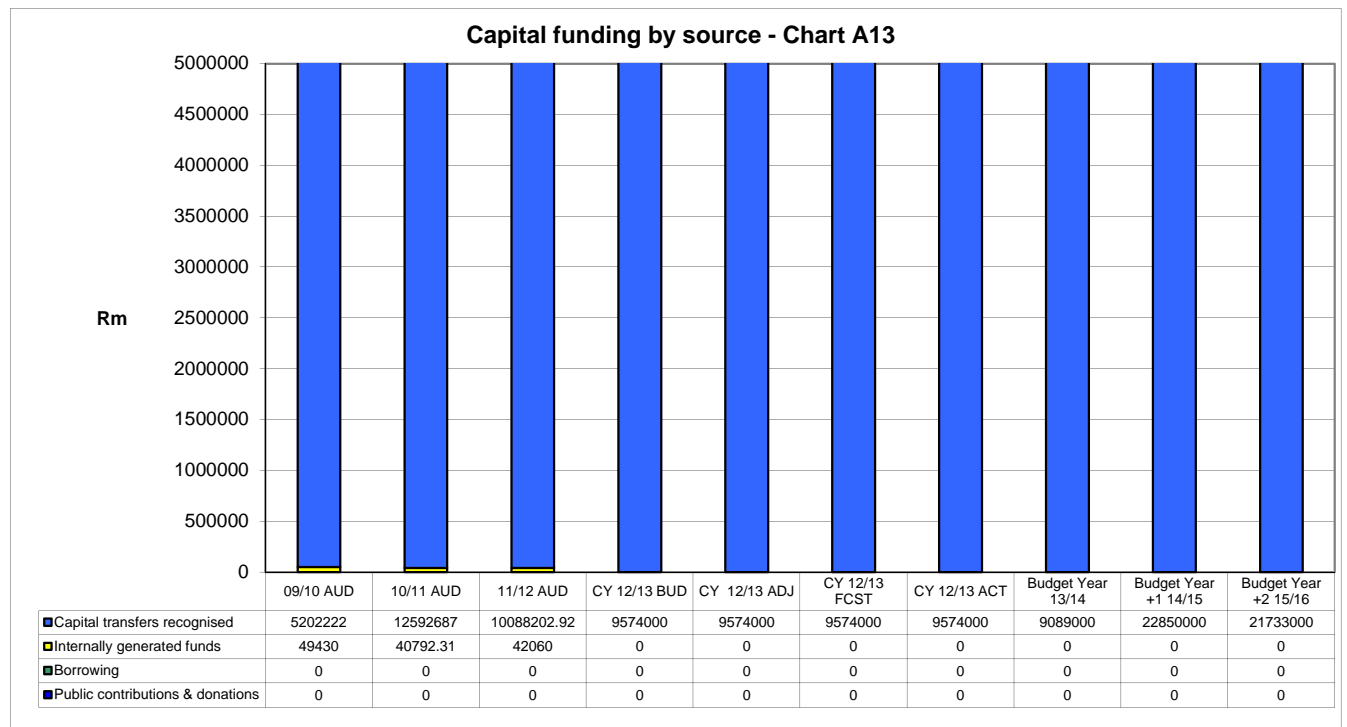
Capital expenditure by Municipal Vote (Minor) - Chart A10

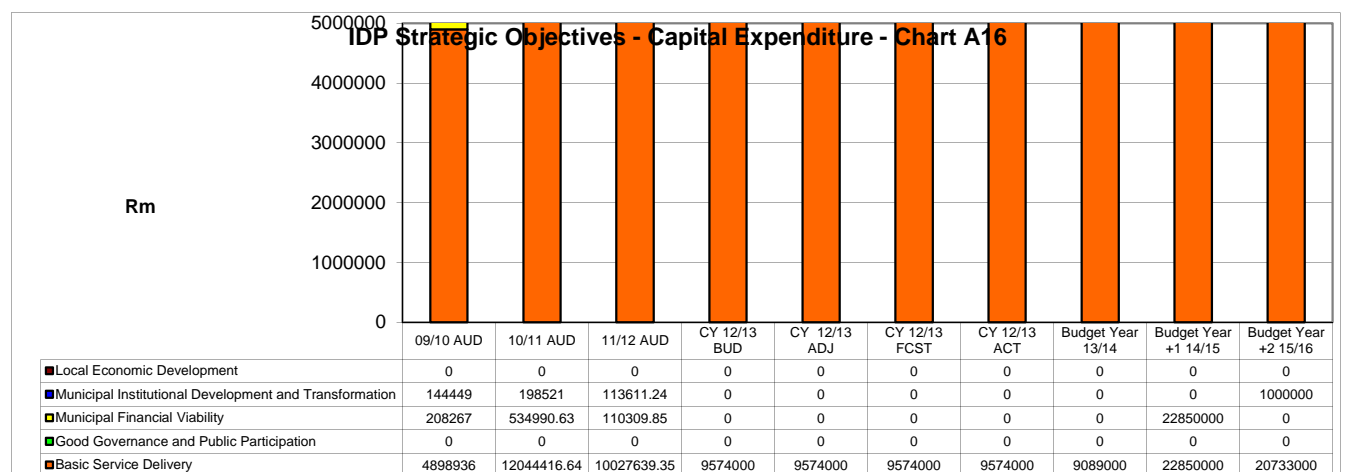
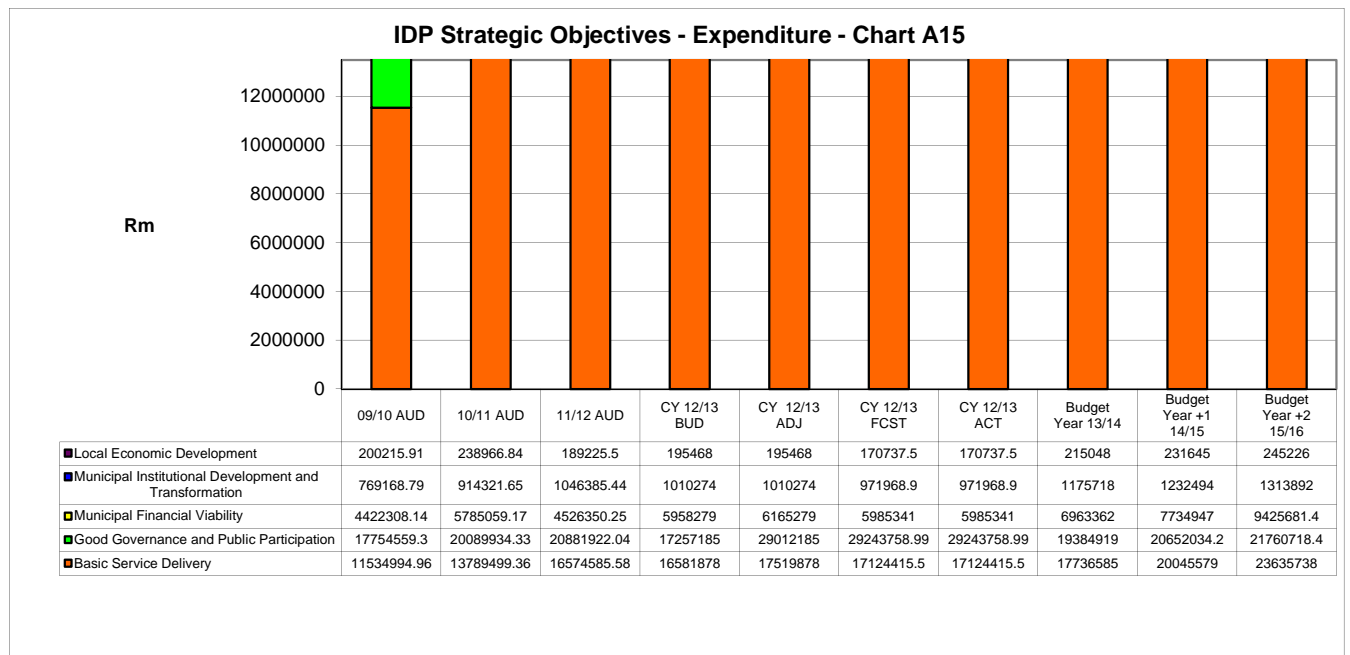
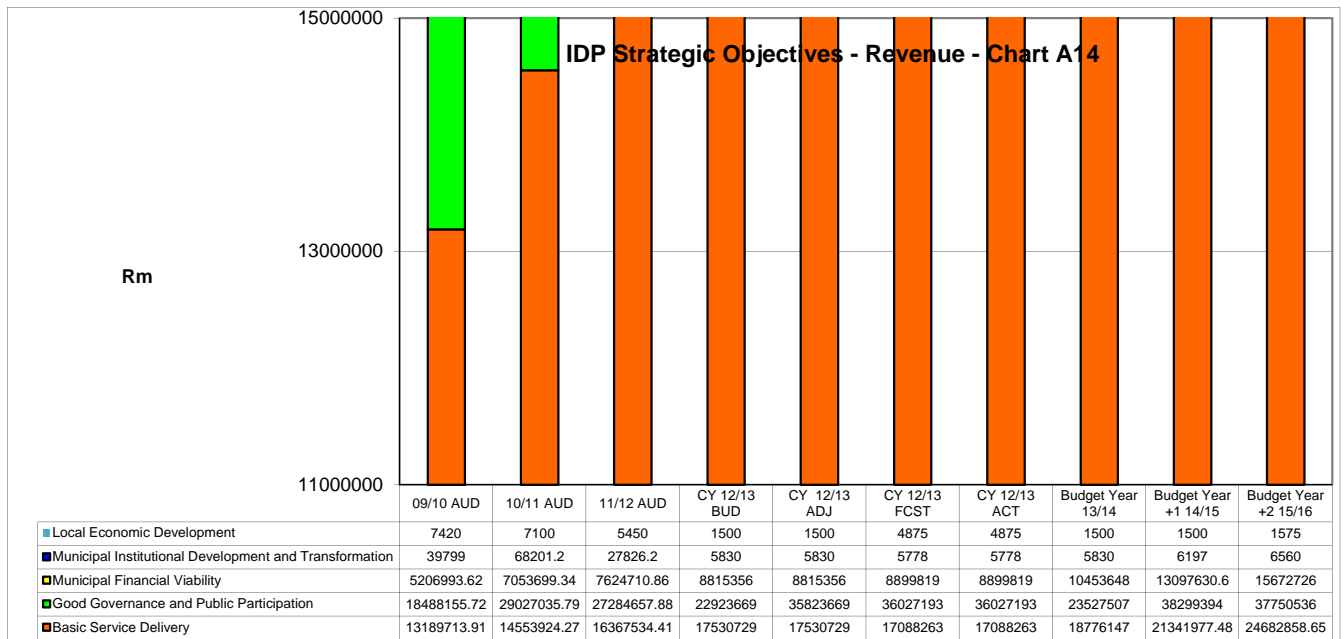


Capital expenditure by Municipal Vote (Major - Trend) - Chart A12

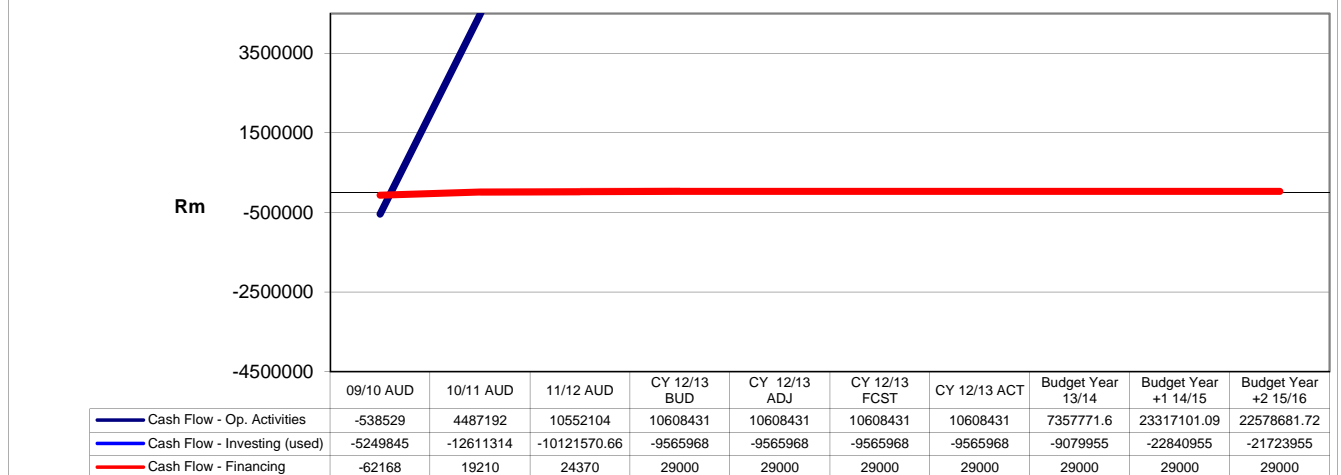




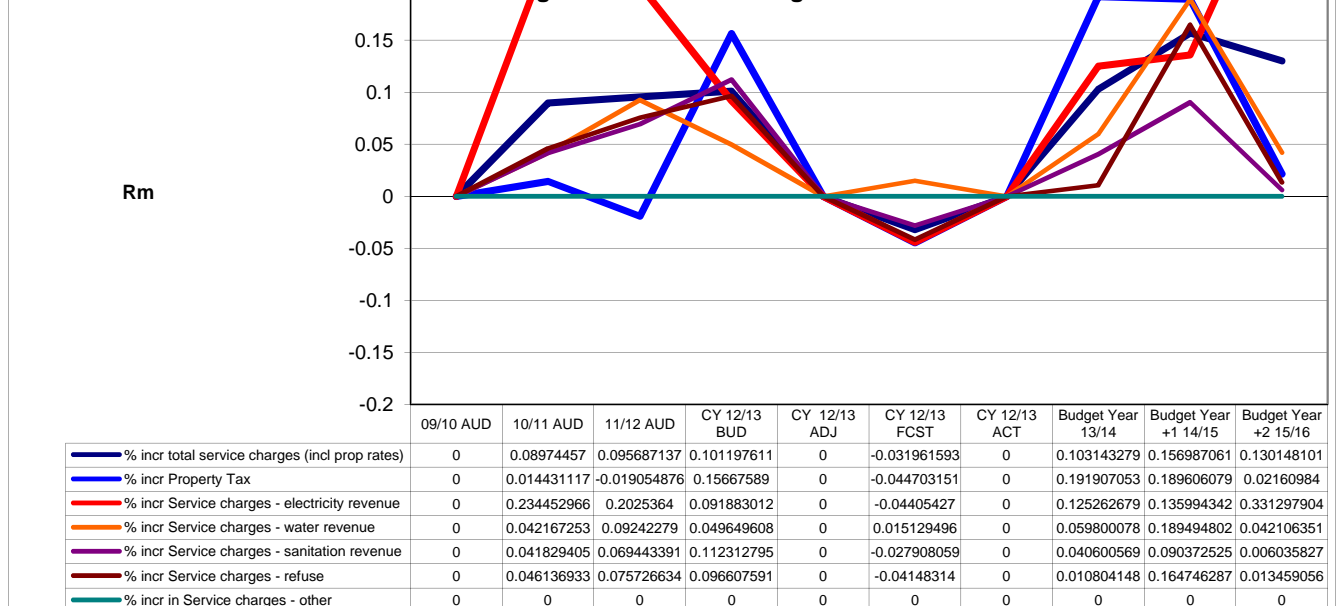




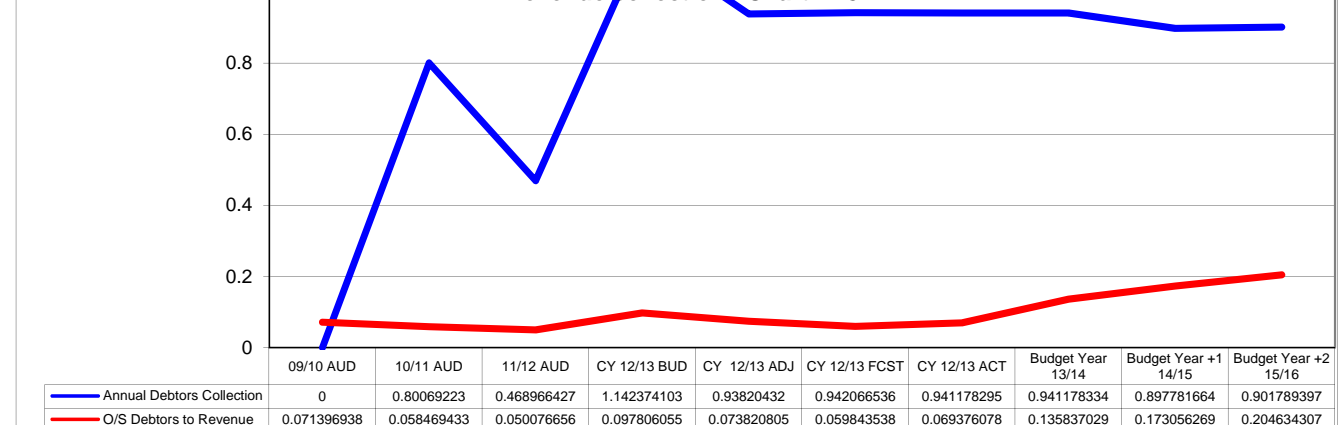
IDP Strategic Objectives - Revenue - Chart A14



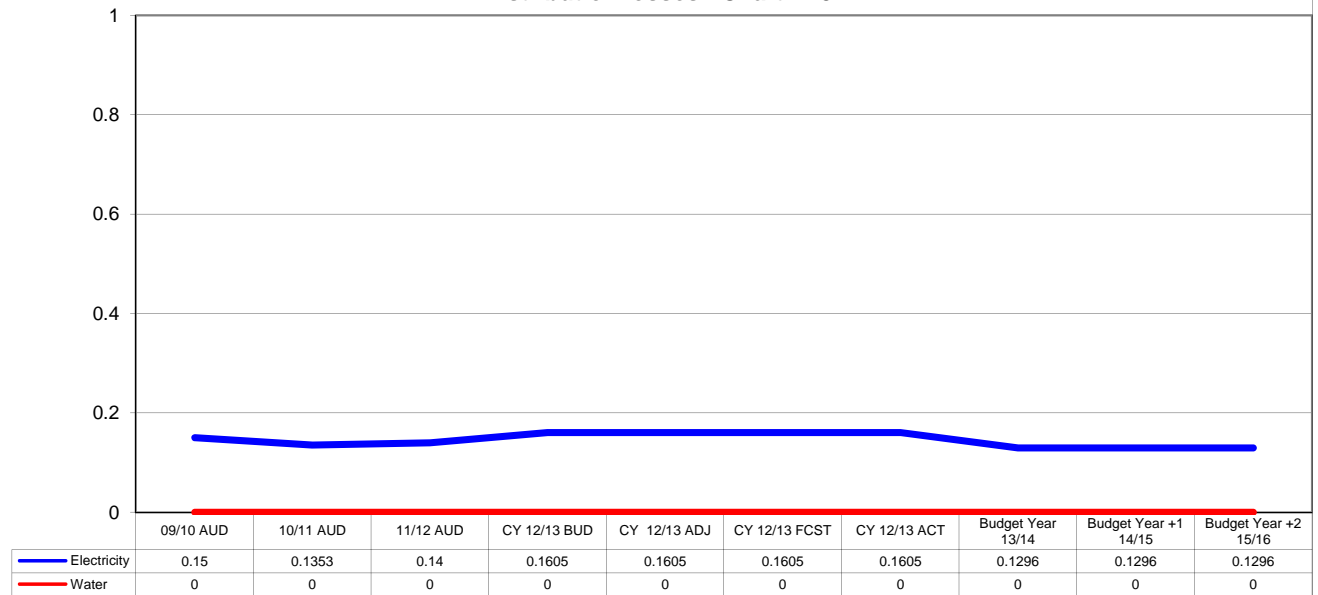
Service charges - Revenue % change - Chart A22



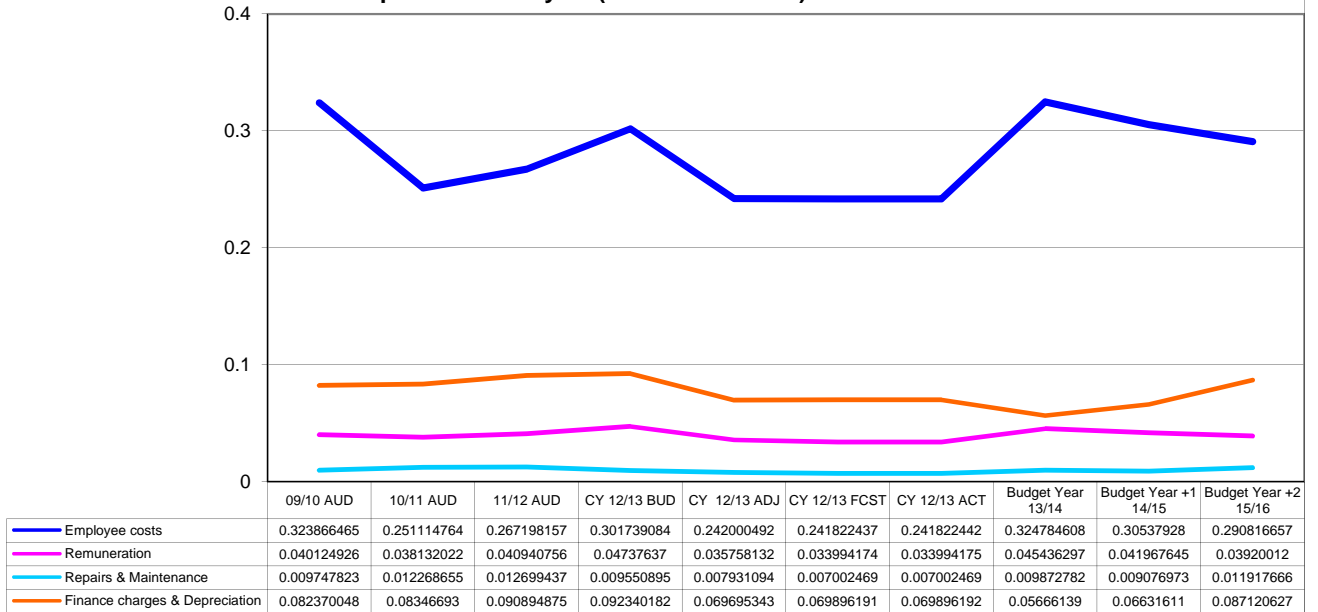
Revenue collection - Chart A18



Distribution losses - Chart A19



Expenditure analysis (of Total Revenue) - Chart A21



Annexure 1

Table of property rates valuations and billing

Kategorie		Verhouding	Waardasie	Tarief	Heffing	Vrygestelde waardasie	Vrystelling R 15 000 <	Afslag	Korting	Totaal	
1	Residensieel	1: 1.00	203,254,565	0.0193600000	3,935,008.00	25,538,600	494,427			3,456,713.00	
2	Staat	1: 2.00	20,802,800	0.0387200000	805,349.00	90,000	3,484	20%	161,069.00	640,796.00	
3	Staat Landbou	1: 0.066	7,194,600	0.0012800000	9,209.00			0%	- 35.0%	3,223.00	4,789.00
4	Landbou	1: 0.066	1,462,233,223	0.0012800000	1,871,658.00			0%	- 35.0%	655,080.00	1,216,578.00
5	Meent	1: 0.55	-	0.0106500000	-			0%	- 0%	-	-
6	Munisipaal	1: 1.00	22,276,900	0.0193600000	431,280.00	22,276,900		100%	431,280.00	-	-
7	Munisipaal Landbou	1: 1.00	13,153,700	0.0193600000	254,655.00	13,153,700		100%	254,655.00	35.0%	-
8	Schietfontein	1: 1.00	165,000	0.0193600000	3,194.00	165,000		100%	3,194.00	-	-
9	Kerke	1: 1.00	10,287,600	0.0193600000	199,167.00	10,287,600		100%	199,167.00	-	-
10	Infrastruktuur	1: 0.25	837,700	0.0048400000	4,054.00	837,700		100%	4,054.00	-	-
11	Weldaadorganisasies	1: 1.00	2,617,200	0.0193600000	50,668.00	2,617,200		100%	50,668.00	-	-
12	Meent	1: 1.00	160,000	0.0193600000	3,097.00			0%	-		3,097.00
13	Meent (verhuurings)	1: 0.55	9,747,800	0.0106500000	103,814.00			0%	-		103,814.00
14	Meent (Boschmansberg)	1: 0.06	7,752,000	0.0011600000	8,992.00			0%	- 35.0%	3,147.00	5,845.00
15	Landbou (Dub. Hef. Cvn)	1:									-
16	Sportklubs	1: 1.00	644,000.00	0.0193600000	12,467.00	644,000		100%	12,467.00		-
			1,761,127,087.50		7,692,612.00	75,610,700	497,911	1,116,554.00	661,450.00	1,197.00	5,431,632.00

Annexure 2

SANITATION SERVICESNightsoil

Nightsoil R102.97 per user per month per service.

Refuse

R127.57 per user per month per service.

Sewarage

R197.42 per month (Scheme, Bonteheuwel)

R2,548.32 per month (Carel van Zyl)

Vacuum tanks

R144.48 per suction.

R212.89 per suction - Government.

PLUS 100% after hours

Government - R764.50 per month (School and Hospital - Carnarvon).

ACVV - R100.00 per month (Old Age Home - Carnarvon).

Municipal – R55.00 per suction.

Garden waste

R174.25 per load

ELECTRICITYDomestic user

A monthly charge of R102.60 per user plus cent per kWh usage as indicated below.

Churches, Halls, Sport Clubs and Agricultural Union

A monthly charge of R108.00 per user plus cent per kWh usage as indicated below.

Schools, School Hostels and Old Aged Homes

A monthly charge of R540.00 per user plus cent per kWh usage as indicated below.

Other users (commercial)

A monthly charge of R540.00 per user plus cent per kWh usage as indicated below.

Electricity tariffs	DOMESTIC TARIFFS				COMMERCIAL	COMMERCIAL
	Domestic Block 1 0 - 50 kWh	Domestic Block 2 51 - 350 kWh	Domestic Block 3 351 - 600 kWh	Domestic Block 4 > 600 kWh	< 2 000	> 2 000
Conventional	(c/kWh) 0.66	(c/kWh) 0.83	(c/kWh) 1.12	(c/kWh) 1.34	(c/kWh) 0.86	(c/kWh) 0.86
Pre-paid	0.71	0.89	1.18	1.39		

TELKOM booths

A monthly charge of R85.32

Availability Charges

R101.62 per month payable by the owner of each property with or without improvements who is not connected to the council's electricity distribution network, but could be connected in councils' opinion.

Municipal usage

R0.93 per kWh.

Annexure 2

WATERAvailability Charges

R24.03 per month.

R40.07 per user per month where such user is only serviced by a stand pipe.

Where no water metres are installed.: R58.64 per month.

A monthly levy of R119.21 per user PLUS

Usage

0	-	6 kl.:	R1.07 per kl.
7	-	20 kl.:	R1.29 per kl.
21	-	50 kl.:	R3.03 per kl.
Above		50 kl.:	R5.51 per kl.

Municipal usage: R0.66 per kl.

NOTE: All tariffs exclude VAT.

Annexure 3

Grave monies

Adults:

Single grave	R	100.00	Carnarvon, Vosburg
Dobule grave	R	200.00	Carnarvon, Vosburg
Stacked grave	R	200.00	Carnarvon
Grave monies residents	R	15.00	Vanwyksvlei
Grave monies non bona-fide residents	R	50.00	Vanwyksvlei
Prepared grave site	R	300.00	Vanwyksvlei
Cement slabs for graves (4)	R	60.00	Vanwyksvlei
Build caskit height	R	550.00	Vosburg
Totally build out	R	1,100.00	Vosburg
Children under the age of 12 years			
Single grave	R	65.00	Carnarvon
Monumental fees	R	25.00	Carnarvon
Opening of grave	R	30.00	Carnarvon
Non bona-fide resident	plus 50%		Carnarvon
Deposit for graveyard key	R	10.00	Carnarvon
Graves in heroes' acre	Free		Carnarvon
Library fines - per book per week	R	0.20	Carnarvon, Vanwyksvlei and Vosburg
Kareeberg Library hall	R	10.00	Carnarvon
Halls residents	R	50.00	Vanwyksvlei, Vosburg
Halls non bona-fide residents	R	80.00	Vanwyksvlei, Vosburg
Halls - Organisations	R	10.00	Vanwyksvlei, Vosburg
Halls - Churches	R	20.00	Vanwyksvlei, Vosburg
Halls - Deposit residents	R	50.00	Vanwyksvlei, Vosburg
Halls - Deposit non-residents	R	150.00	Vanwyksvlei, Vosburg
Auction facilities			
Up to 1000 - keys included	R	100.00	
More than 1000 small stock - keys included	R	200.00	
Loading of more than 100 small stock	R	5.00	
Less than 100 stock	R	1.00	
Keydeposit	R	5.00	
Sale of gravel and sand - truck	R	10.00	
Per m3 for use outside municipal area	R	4.00	
Building plan fees - per 10m ² - minimum R30	R	2.50	
Building plan fees - wooden structures(temporary)	R	5.00	
Valuation certificates	R	5.00	
Interest on outstanding property rates		1.00%	above bank overdraft rate
Photocopies - A4	R	0.50	
Service fee motorvehicles	R	61.50	or 12% - depending on transaction
Duplicate registration certificate	R	200.00	Carnarvon
Temporary permits(21 days)	R	63.75	Carnarvon
Special permits(3 days)	R	106.00	Carnarvon
Application roadworthy certificate - heavy vehicle	R	160.00	Carnarvon
Application roadworthy certificate - light vehicles	R	130.00	Carnarvon
Application roadworthy certificate - motor cycles	R	80.00	Carnarvon
Issue roadworthy certificate - all other vehicles	R	50.00	Carnarvon
Issue roadworthy certificate - motor cycles	R	25.00	Carnarvon
Sale of refuse bags - per bag	R	0.52	or purchase cost
Caravan park - per day	R	20.00	Carnarvon and Vosburg
Caravan park - per week	R	140.00	Carnarvon and Vosburg
Caravan park - per month	R	250.00	Carnarvon and Vosburg
Electricity use per day	R	2.50	Carnarvon and Vosburg
Electricity - disconnection and connection fees	R	10.00	
Single phase connection	R	450.00	(Tripple phase to single)
Tripple phase connection - households	R	750.00	
Tripple phase connection - industries	R	850.00	

Annexure 3

Change of single to tripple phase (consumer)

- Households	R	300.00
- Industries	R	360.00
Registration certificate - electrician(Section 73)per regist	R	3.00
Registration certificate - electrician(Section 73)per renew	R	2.00
Temporary registration certificate - electrician	R	10.00
Water - disconnection and connection fees	R	10.00

Water - house connection	R	350.00	
Testing of meter	Actual costs of SABS		
Pump of drains outside Municipal area	R	5.00	per km plus
Consumer deposits	R	800.00	
Game nets - per day	R	25.00	
Concession use	R	250.00	
Application for resoning	R	250.00	
Application for deviation - up to 500 m ²	R	50.00	
Application for deviation - 500 - 750 m ²	R	75.00	
Application for deviation - larger than 750 m ²	R	100.00	
Appication for subdivision	R	50.00	
Trade lisences - only application fees - item 1 and 2	R	25.00	
Trade lisences - only application fees - item 3	R	10.00	
Swimming pool	R	2.00	
Grazing rights - per month (2 horses/donkeys)	R	3.00	
Administration fees - number plates	R	5.00	
Hawkers fee - per day	R	20.00	
Use of vehicle testing terain(2 hours)	R	50.00	
Stand rent	R	5.00	Vanwyksvlei
Insurance self build housing	R	7.70	Vanwyksvlei
Rent - council home - per month	R	30.00	Vanwyksvlei
Rent club house	R	100.00	Vosburg
Deposit clubhouse	R	150.00	Vosburg
Rent sports grounds	R	50.00	Vosburg
Rent - council home - per month	R	230.00	Vosburg
Rent - council hut 1 and 2 - per month	R	32.00	Vosburg
Rent - council hut 3 - per month	R	53.00	Vosburg
Rent - council hut 1 - room - per month	R	10.00	Vosburg
Faxes received	R	6.00	Vosburg
Irrigation water - per month per erf	R	12.00	Vosburg
Replacement of fuses during working hours	R	25.00	Vosburg
Replacement of fuses after hours	R	35.00	Vosburg

NOTE: All tariffs exclude VAT.

2.14 Municipal manager's quality certificate

I, Willem de Bruin, Municipal Manager of Kareeberg Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

W. de Bruin

Municipal Manager of Kareeberg Municipality (NC074)

Signature _____

Date _____